No. 11-15/70-H&FW-II, dated

the 3rd March, 1979.

1576-राजपत्र-:(-५-79--1,008-



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश सम्प्रशासन द्वारा प्रकाशित

গ্ৰহ	27) शिमला, शनिवार, 1 सितम्बर, 1979/ 10 भाद्रपद, 1901	[संस्था	35
* ***********	-	विषय-सृची	!	
भेष	1	भैवातिक मियमों को खोड़ कर दिमाचन प्रदेश के राज्यवान भीर हिमाचन प्रदेश हाई कोर्ट द्वारा अधिसूचनाएँ इत्यादि		-974 1013
मरग	2	वैधानिक नियमों को खोड़ कर विभिन्न विभागों के अध्यक्षां भीर ज़िला मैजिस्ट्रेटों द्वारा प्रविम्चवाएं स्त्यादि .	974-	-978
माच	3	विविध्यम, निर्मेषक मीर विवेषको पर अवर कीनीति के अस्तिवेषण, वैवानिक विवेष सवा द्विमाणक प्रदेश के राज्यपाल, हैं. ्रांता प्रदेश हाई कीर्ट, काइनेन्स्रल कविष्णर तथा कविष्णर स्थाक इंग्कम-टैक्स द्वारा स्रविध्वित आदेश इत्यापि .	978-	97 -9
भाष	4	स्थानीय स्थावत शासनः म्युनिसिपन बोर्ड, डिस्ट्रिक्ट बोर्ड, नोडिफाइड बीर टाउन एरिया तथा पंचायती राज विभाग .		-
माच	5	देवितिक प्रविसूचनाएं मौर विकायन	• 979 –	
	-		1013-	-101
भाष	6	भारतीय राजपम इत्यादि में से पुन प्रकासन	982-	-101
वान'	7	मारतीय निर्वाचन बायोग (Election Commission of India) की नैयानिक स्विमुचनाएं तथा धम्म निर्वाचन सम्बन्धी अधिमुचनाएं		-
-		धनुषूरक		

विभाग का नाम

Department of Health

and Family Welfare

विषय

Deaths Rules, 1978.

(961)

The Himachal Pradesh Registration of Birth and

जात 1 -- वैद्यानिक निवमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोढं द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रवेश सरकार

कामि । तिभाग (नियुक्त-1)

मिस्चनाएं

शिमला-171002, 16 धगस्त, 1979

. सं 0 कामिक (नि0-I)-बी 0 (6)-2/77.—हिमाचल प्रदेश के राज्यपाल, निक्निलिल प्रधिकारियों को प्रपने ही क्षेत्र में. पदेन परियोजना मिलकारी समन्त्रित ग्रामीण विकास योजना, यह कार्य-भार सम्भालने की निक्षि से, निक्षित के ग्रादेश सहां करने हैं:—

- बिला विकास एवं पंचायत प्रधिकारी, मण्डो ।
- 2. जिल्ला विकास एवं पंचायत श्रविकारी, ऊना ।
- 3. जिला विकास एवं पंचायत श्रधिकारी, कांगड़ा ।
- शिका विकास एवं पंचायत अधिकारी, हमीरपुर ।
- सामान्य सहायक जिलाबीश, किन्तीर ।

एल १० एच १ तोच्छांग. मध्य सनिव ।

बिमला-171002, 17 अगस्त, 1979

संस्था 10-2/72-कामिक (नि०-I) — हीजदारी प्रक्रिया संहिता (Gode of Criminal Procedure), 1973 की घारा 20-1 द्वारा प्रदेश अधिकारों की प्रयोग करते हुये हिमाचल प्रदेश के

राज्यपाल निम्नितिखित आत प्रश्न में परिबोक्षाचीन अधिकारियों को कार्यकारी दण्डानिकारी (Executive Magistrate) महर्ष नियुक्त करते हैं तथा प्रादेश देते हैं कि उनकी प्रयने सर्वाध्यत जिले को स्थानीय मीमाओं के भीतर उन्त संहिता में बीणत कार्यकारी दण्डाधिकारी के सभी प्रधिकार प्राप्त होंगे:—

- 1. भा सुद्धित राय
- 2. एस्। सी। नेगी

सिरमौर जिला गंगड़ा जिला ।

ह्ग्ताक्षरितः, -संयुक्तः स**चित्र**ः।

कवि विभाग

ग्र**धिस्**चना

शिमना-2, 16 ग्रगस्त, 1979

सस्या इ.चि.चीं। (2)-18/76.—इ.म. विभाग की समझंद्यक प्रधित्रचना दिनांक 19 दिसम्बर, 1978 में श्री भारण के शिधा के नाम के आगे ग्रेसिन काद "जुनियर इन्जीनियर" के स्थान पर अदद "विष्क्र तकनाकी सहायक" पढ़े जाएंगें।

त्रादेश में, श्रुतंग पील, सचिव ।

BOARD OF DEPARTMENTAL EXAMINATIONS

NOTIFICATIONS

Simla-171012, July 16, 1979

No. HIPA (Exam.) 5774-IV. - The result of the departmental examination of the Indian Forest Service/Himachal Pradech Forest Service and all other Gazetted

		HU 94 3 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	•	S	U.	В - Ј	F	Ç	T	S
Sr. N	o. Name	Designation	Roll	Manage-	Planning	Financial	Hindi	Te	chnical Pap	ers
D 1111	,		No.	ment and Public Adminis-	(Million &	Adminis- tration	ringi	Technical Paper	Technical Paper	Technica Paper
j	2 ·	3	4	tration 1	. 2	3	4	I 5	11 6	11 <u>1</u>
1.	Shri Satya Pal	Deputy Superintendent of Police, Nahan, District Sirmur, Himachal Pradesh.	501	Pass	Fail •	Pass	-	-		_
2.	Shri M.R. Koundal	Nursery Inspection and Certification Officer, (Plant Pathology) Himachal Pradesh, Simla-2.	502	Pass	Pass	Fail	_	Pass	Pass	Pass
3.	Shri Rama Nand Sharma	Excise and Taxation Officer, Kulu, Himachal Pradesh.	-503		_				-	A
. 4,	Shri Prem Chand Saini	Block Development Officer, Nahan, District, Sirmur, Himachal Pradesh.	504	Pass	Pass	Pass	_	Pass	Pass	Pass
5.	Shri G.D. Wadehra	Assistant Engineer, Irr. Sub-Division Patilon, Tehsil Paonta Sahib, District Sirmur, Himachal Pradesh.	. 505	A	A	Ą	A	Fail	Fail	Pass
6.	Shri Rajinder Pal Sharma	Assistant Analytical Officer, Fruit Plant Nutrition Laboratory, Department of Horticulture, Delphine Lodge, Simla-2.	506°	A	A	Α				
7.	Shri A.K. Dhar	Bee Keeping Development Officer, Kangra, District Kangra, Himachal Pradesh.	507	Pass	Pass ,	Pass		Fail	Pass	Pass
8.	Shri N.S. Gurung	District Horticulture Officer, Hamirpur, Himachal Pradesh.	508	A	A	A		A	A	A
9.	Shri R.S. Dayal	District Food and Supplies Controller, Solan, District Solan, Himachal Pradesh.	509	A	A	A		A	A	Α
10.	Dr. N.N. Wahal	Project Officer, Poultry, Development Project, Dewana Mull Building, Simla-3.	510		Pass	Pass				
11.	Shri Keshav Singh .	Veterinary Assistant Surgeon Incharge Veterinary Hospital, Mandi, Himachal Pradesh.	511	A	A	A			_	
12.	Dr. J.N. Batta	Joint Director. Animal Husbandry, Palam- pur, District Kangra, Himachal Pradesh.	512	Pass	Pass	Fail	Pass	Α	A	Α

Works, Department, Mandi.

27.	Shri Pishogi Lal Almadi	Assistant Engineer, Mandi Sub-Division No. IV, Himachal Pradesh, Public Works Department, Mandi.	527	Pass	·	Pass	· · · · · · · · · · · · · · · · · · ·	Pass	Fail.	,
28.	Shri Arun Kumar Mahajan	Assistant Surveyor of Works, 1st Circle, Himachal Pradesh, Public Works De- partment, Mandi, District Mandi.	528	Pass-		-,,		£	•	
29.	Shri Tehal Singh	Surveyor of Works, 1st Circle, Himachal Pradesh, Public Works Department Mandi, District Mandi.	529	Pass	Fail			Pass		
30.	Shri D.K. Sharma	Assistant Surveyor of Works, 1st Circle, Himachal Pradesh, Public Works De- partment, Mandi, District Mandi.	530		Fail				Pass	_
31.	Shri M.S. Chauhan	Assistant Engineer, Mandi Sub-Division No, II, Himachal Pradesh Public Works Department, Mandi, District Mandi.	531	Pass	Pass	Pass	-	Fail	Pass	Pass
32.	Shri Partap Singh Dogra	Assistant Engineer, Sarkaghat Sub- Division No. II, Himachal Pradesh, Public Works Department, Sarkaghat, Mandi.	532	Pass			*	Pass		Pass
33.	Shri Mukesh Kumar Handa	Assistant Engineer (Design), T. V./3, Richmond Estate, Simla-1.	533	Pass	-	-	_	g-mings.		Pass
34.	Shri Ravinder Kumar Dogra.	Assistant Engineer, P&D Unit, Himachal Pradesh, Public Works Department, U. S. Club, Simla-1.	534	Α		-				
35.	Shri Arun Sharma	Assistant Engineer (P&D) Himachal Pradesh, Public Works Department, U. S. Club, Simla-1.	535	Pass	Fail	Pass	· - <u></u>	Fait	Pass	Fail
36.	Shri Yashpal Rana	Assistant Engineer (Design) World Bank Project, Himachal Pradesh, Public Works Department, U.S. Club, Simla-1.	536	Λ	-	Α		Α		· A
37.	Shri Bishan Dass	Assistant Engineer (Design) Himachal Pradesh, Public Works Department, 6th Circle, Kulu, Himachal Pradesh.	537	Pass		Fail				
38.	Shri M.P. Srivastaya	Assistant Fruit Technologist, Fruit Can- ning Unit, Nagrota Bagwan, District Kangra, Himachal Pradesh.	538	Pass		, ,				
39.	Shri Omkar Nath Kaul	Research Officer, Plan Formulation Cell Planning Department, Himachal Pradesh Simla-2.	539	Pass	Pass	Fail				

1	2	3	4	1	2	3	4	5	6	7
40.	Shri Shyam Sunder	Assistant Surveyor of Works, Irrigation Circle, Himachal Pradesh, Public Works Department, Kasumpti, Simla-9.	540	Pass	Pass	Pass	~	Pass	Pass	Pass
41.	Mrs. Mahindra Malhotra	District Statistical Officer, Kulu, Himachal Pradesh.	541	Pass	Pass	Pass	-	Pass	Pass	Pass
12.	Shri Amrit Lal Gupta	Statistician, Directorate of Economics and Statistics, Himachal Pradesh, Simla-1.	542	Pass	The same of the sa	Fail			_	
43.	Shri K.K. Vyas	Food Microbiologist, Pleasant House, Sanjauli, Simla-6.	543	A	A	A		-	_	
14.	Shri Kishan Singh Kashyap	Poultry Development Officer, Poultry Farm, Kamlahi, District Simla, Hima- chal Pradesh.	544	Pass	Α .	A		admin .		* ,
15.	Shri G.C. Sangha	Workshop Superintendent, Government Polytechnic, Hamirpur, Himachal Pradesh.	545	-	, -		_		Pass	
16.	Shri Y.D. Sharma	Lecturer in Electrical Engineering, Government Polytechnic, Hamirpur, Himachal Pradesh.	546	A			_	<u> </u>	A	=
17.	Shri Neel Chand Sharma	Surveyor of Works, Irr. and Public Health Circle, Himachal Pradesh, Public Works Department, Kasumpti, Simla-9.	547	Fail	Pass	A		Pass	Pass	Pass
18.	Shri B.L. Wangnue	Assistant Engineer, Irrigation-cum-Public Health Sub-Division No. I, Himachal Pradesh, Public Works Department, Palampur, District Kangra.	- 548	A	A	A	A	A	A	A
19.	Shri J.K.D. Chauhan	Assistant Surveyor of Works, Set No. 3 Ever Sunny Building, Lower Bharari Road, Simla-1.	549	. 4.2	-	Pass	-	Pass	_	· -
50.	Shri Krishna Chandra Aggarwal.	Assistant Engineer, Irrigation-cum-Public Health Sub-Division, Himachal Pradesh, Public Works Department, Renuka.	550	. —	-	, 		A	-	_
51.	Shri Joginder. Singh	District Agriculture Officer, Bilaspur	551	A	A	A	A	A	A	A
		Assistant Accounts Officer (T&A Orgn.) Civil Bazar, Dharamsala, District, Kangra, Himachal Pradesh.	552	Pass		Pass	or Lawy			A-

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		*				-				
53.	Shri J.S. Katoch	Assistant Engineer, National Highway Sub-Division, Himachal Pradesh, Public Works Department, Sundernagar, Dis- trict Mandi.	553	; ·	See Ro	ll No. 587.		•		
54.	Shri Lalit Kumar Kapoor	Assistant Engineer, Sub-Division No. I. Irrigation and Public Health, Himachal Pradesh, Public Works, Department, Simla-9.	554	A	A	Α		A	A	A
55.	Shri Vinod Kumar Goel	Assistant Engineer, (B&R) C/o Chief Engineer, Himachal Pradesh, Public Works Department, U.S. Club, Simla-1.	555.	Fail		-			Pass	
56.	Shri Bhagwati Prasad Pant	Assistant Engineer, Tahliwala Sub-Division Himachal Pradesh, Public Works Department at Haroli P.O. Haroli, District Una.	556		-	-		Pass		-
57.	Shri Nand Lal Sharma	Engineer Officer, 8th Circle, Himachal Pradesh, Public Works Department, Hamirpur.	557	Å	·A	Pass	_	Fail	Pass	-
58.	Shri R.S. Thakur	Assistant Engineer, Irrigation-cum-Public Health Sub-Division, Himachal Pradesh, Public Works Department, Mandi.	558	Pass		Pass	-	Pass	Pass	-
59.	Shri Ranjit Singh	Assistant Engineer, Irrigation-cum-Public Health Sub-Division, Gohar, District Mandi.	559	Fail	Pass	A	-	Pass	Pass	Pass
60.	Shri Kuldip Singh	Assistant Engineer, Irrigation-cum-Public Health Sub-Division, Himachal Pradesh Public Works Department, Ghumarwin.	560	A	, Fail	Fail	•	Pass	Pass	Fail
61.	Shri Mohinder Khanna	Assistant Surveyor of Works, 5th Circle, Himachal Pradesh, Public Works De- partment, Dharamsala, District Kangra.	561	Pass	Fail	Fail	<u>`-</u>	Pass	Fail	Fail
	Shri Rajender Kumar Gupta.	Assistant Surveyor of Works, Irrigation- cum-Public Health Circle, Himachal Pradesh, Public Works Department Dharamsala.	562	Pass					Fail	
63.	Shri Kamlesh Kumar Kampany.	Assistant Surveyor of Works, Himachal Pradesh, Public Works Department, U.S. Club, Simla-1.	563	Fail		- 44 B	-	-	Fail	

1	2	3	4	1	2	3	4	. 5	6	7
54.	Miss Priya Singh	District Employment Officer, Kulu, Himachal Pradesh.	564	-				Pass	Pass	
65.	Shri B.S. Azad	Assistant Engineer, Himachal Pradesh, Public Works Department, Jaisinghpur.	565	A	Α.	A	<u> </u>	Α	7	A
66.	Shri Ravi Bhushan Mehta	Assistant Engineer, Himachal Pradesh, Public Works Department, (B&R)	566			Fail	_	Pass		_
		Gohar Sub-Division, Gohar, District Mandi.					ينور محدد د د د		Comment of the Comment	
57.	Shri Chander Prakash Gupta.	Principa!, Industrial Training Institute, Simla-5.	567	Fail	-	_	-	_	Pass	-
58.	Shri Ishwar Dass Sood	Block Development Officer, Hamirpur, Himachal Pradesh.	568	-	Pass	Pass	,	Pass	Pass	-
59.	Shri Laxman Singh	Block Development Officer, Salooni, District Chamba, Himachal Pradesh.	569	A	Α .	A	Λ.	Α	- A	A
70.	Shri B. N. Gupta	State Vocational Guidance Officer, Directorate of Employment and Training, Himachal Pradesh, Simla-2.	570	Pass		_	-0.0		-	
71.	Shri N. C. Bhardwaj	Principal, I.T.I. Shamshi, District Kulu, Himachal Pradesh.	571			Pass			Pass	
72.	Shri A.K. Pandey	Assistant Engineer, Mechanical Sub- Division No. I, Himachal Pradesh.	572	A	A	` A			-	
	•	Public Works Department, Shamshi (Kulu).					·		•	
73.	Shri Ashwani Kumar Kashyap.	Assistant Engineer, Mechanical Sub- Division No. II, Himachal Pradesh,	573	2	Pass	_	_	_		4 -
		Public Works Department, Dhalli, . Simla-12.						,		
74.	Shri Ramesh Chand Gupta.	Assistant Engineer, Dharamsala Sub- Division No. I, Himachal Pradesh,	574	Pass	Pass	Pass		Pass,	Fail	Fail
	оири.	Public Works Department, Dharamsala, District Kangra.	•		•					
75.	Shri Satish Kumar Gupta	Assistant Surveyor of Works (N.H.) Himachal Pradesh, Public Works De-	575		-			Pass	, -	•
		partment, U. S. Club, Simla-1.			W.					
76.	Shri Balbir Singh Kaushal	Health Sub-Division, Himachal Pradesh,	576	A	·A	A	~	Pass	Pass	Fail
	``	Public Works Department, Bharmour, District Chamba.			**			,		

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प्रदेश,

1979/10

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1	2	3	4	1	2	3	4	5	6	7
94.	Sh. Gajendra Pal Kapur	Block Development Officer, Chauntra District Mandi, Himachal Pradesh.	594	A	A	A	-	A	A	A
95,	Sh. D. R. Chandel	Block Development Officer (Hqrs). Nigam Vihar, Simla-2.	595	A	Α	A	_	A	A	A
96.	Sh. S. P. Gupta	Officer-on-Special Duty, H.P. State Forest Corporation, Willow Bank, Simla-1.	596	Pass	Pass	Fail		Pass	Fail	Pass
97.	Sh. J. L. Frank	S.D.M. Swara, Tehsil Jubbal, Distt: Simla	597	Pass	Pass	Pass	_	Pass	Pass	Pass
98.	Sh. G. R. Chauhan	Distt. Co-op. and Supplies Officer (Audit) Kennedy House, Simla-4.	598	_	_	_	·— .	Pass	Pass	-
99.	Sh. Om Prakash Kant	Distt. Employment Officer, Kelong, H.P.	599	Pass	Pass	A	_	Pass	Pass	Pass
100.	Sh. S. B. Dogra	Deputy Superintendent of Police, Simla	600	_	_	_		Pass	Pass	Pass
101.	Sh. Har Gopal Kapur	Vety. Asstt. Surgeon, Manali, District Kulu (H.P.)	601	_	-	_	· _	. A	A	
102.	Dr. Shiv Saran Chauhan.	Veterinary Assistant Surgeon, Incharge, Regional Bull Centre, Jeori, District Simla.	602	Pass	Pass	Pass	-	A	A	A
103.	Sh. Duni Chandra	Block Development Officer, Nadaun District Hamirpur, Himachal Pradesh.	603	_		Pass	_		_	_
104.	Sh. Jatinder Lal Sud	Assistant Geologist, C/o State Geologist, Khalini, Simla-2.	604	Pass		Fail	_			
105.	Sh. Moti Sagar Jain	Assistant Conservator of Forests, Wild Life Circle, Talland, Simla-1.	605				-	Pass		
106.	Sh. Devi Ram Pawar	Assistant Town Planner, C/o Town and Country Planning Org. H.P. P.W.D., Simla-1.	606	_,		-	_	Pass		-

111.	Sh. B.L. Gapta	Assistant Architect, Off Architect, H.P. P.W. Simla.			611	A	A		Pas	3						E - 73
12.	Sh; B.S. Parmar	Assistant Engineer, H.P. pur, Sub-Division No. I			612			Fail				-1	ass	Fa	il	_
13.	Sh. Anil Vishwas	Assistant Engineer, Hou No. 3, Lakkar Bazar, Si		, Street	613			-	Pass		_			_		
14.	Sh. S. K. Bhatnagar	Assistant Engineer, H.P. Field Cottage, Simla-3	P.W.D.,	Winter	614			-			_	P	ass .			Pass
	Note.—'A' denotes 'Abs			- Simla-1710												
Adm	No. HIPA (Exam) 5/74-I unistrative Service held in A	V.—The result of the depa April-May, 1979 is hereby n	otified as	examination below:—	on of the	officers	belon					ative	Servic	e/rim	achai	Pradesn
Sl. No.	Name ·	Designation	Roll No.			•		S	OBJ	ECT	2					
Ψυ.		•	No.								•					
,			NO.	Criminal Law and Procedure	Criminal Case Revenue Law and Procedure	Hindì	Revenue Case	General Administration	Planning and Development	Constitution and Civil Law	Civil Service, Treasury and Financial Rules.	Special Acts (Criminal) Manuals and Rules.	Minor (Revenue) Acts and Manuals	Motor Mechanism and Driving	Target Shooting Rifte-Revolver	Horse Riding
1	2	3	4	and	Revenue Law	Hindi	Co Revenue Case	General Administration	Planning and Development	ο Constitution and Civil Law	Civil Service, Treasury and Financial Rules.			Motor Mechanism and Driving	Target Shooting Rifte-Revolver	Horse Riding

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	2. Sh. Chander Shamsher	S.D.M. Dalhousie, Distt. Chamba, H.P.	802	2	~	_					– Pas		- Pas			1 1	2 <u>13</u>	14
_	3. Sh. Vijai Singh Negi	Deputy Director Land Records, H.P., Simla-2	803			_						- Pas	s -		- Pas	s Q		
-	4. Sh. Rama Nand Gopal Sood.	S.D.M. Chamba, Distt. Chamba, H.P.	804	Pass	s Fa	il I	Pass		Pass	-			- Fai	l Pass	s Pas	s A		
4	5. Sh. Rakesh Kaushal	S.D.M. Pangi, Distt. Chamba, H.P.	805	_	- ;	A	_				-	-					-	****
6	. Sh. Trilok Chand Janartha	Project Officer, I.T.D.P., Chamba.	806	-	- Fa	il		_	Pass				-	-	-	Fa	il Q	Q
7.	. Sh. Ashwani Kumar Kapu	S.D.M. Dehra, Distt. Kangra, H.P.	807	-		_		-	~	-		-	-	-	_	· Q	-	~
8.	Sh. Bhagwan Singh Nainta.	G.A. to D.C., Solan, H.P.	808		Fa	il.	_		_	_				-		_		~_
9.	Sh. N. C. Sood	Land Acquisition Officer, H.P. S.E.B., Mandi.	809	Pass	-	-						_						~.
10.	Sh. Shakti Singh Chandel	Asstt. Excise and Taxation Commer., H.P., Simla-3.	810			-	_					Pass			_			
1.	Miss Sarojani Ganju	S.D.M. Bilaspur, H.P.	811		Fail		_				_				Pass	Q		
2.	Sh. Kashmir Chand	Project Officer, I.T.D.P. Kinnaur at Kalpa, H.P.	812	_	_			_			_				-	Fail		
3.	Sh. Bharat Bhushan	H.P.A.S. Probationer HIPA, Simla-12.	813	Pass	Fail	Pa	iss		Pass	A	Pass	Pass	Pass	Pass	Pass	Α	Q	.Q
1.	Sh. Ajai Bhandari		814	A	A						-	A	A					A
	Note.— 'A' denotes 'Abs	ent' alifird'.		,												· S. N.	VERN Secr	AA, etary.
			۲,	•	•									. ~				-

CO-OPERATION DEPARTMENT NOTIFICATION

Simla-171002, the 9th July, 1979

No. 4-13/71-Co-op (Sectt)-Vol. III.- In supersession of this Department notification of even number, dated 31st May, 1979 and in exercise of the power conferred under section 100 of the Himachal Pradesh Co-operative Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh, is pleased to exempt the Sarkaghat Tehsil Co-operative Marketing Federation Ltd., Sarkaghat, District Mandi, Himachal Pradesh from the operation of that part of Section 37 (a) (ii) of the Act which prohibits the extension of the tenure of the Administrator beyond he years. The Governor, is further pleased to extend the terms of office of the Administrator of the said Federation from 5-3-1979 to 8-4-1979 the day on which the elections of the said Federation were held.

CORRIGENDUM

Simla-171002, the 21st July, 1979

No. 4-13/71-Co-op (Sectt.) - Please read section 14(1)(v) in place of 14 (1) (6) appearing in 6th issue of this Department notification of even on dated the 11th June, 1979.

> By order. ANANG PAL. Secretary.

साग्र एवं आपूर्ति विभाग

ग्रधिनुचना

द्यामला-2, 10 ग्रगस्त, 1979

क्रमंक एक 0 डो 0 एस 0-बी 0 (2) (9)-1/77.—-राज्यपाल महोदय, हिमाचल प्रदेश विभागीय पदेन्नति समिति की सिकारिक पर खाद्य एवं ब्राप्ति विभाग हिमाचल प्रदेश में निम्नलिखित श्रधिकारियों को जिला लाद्य एवं प्रापृति नियंत्रक/प्रध्यक्ष (श्रेणी-II) के पटों पर तरकाल से स्थाई करने का आदेश देते हैं:--

- जिला खाद्य एवं आपूर्ति नियंत्रकः (350-900 वेतनमान)
 - श्री इंद्र जीत गुष्ता,
 - श्री मिल प चन्द, 2.
 - श्री व्यास देव शर्मा,
 - श्री माठ्राम, 4.
 - श्रीवी0 एम 0 मल्होत्रा, 5.
 - श्रीसी । एल 0 हाण्डा, 6.
 - श्री आर0 एस0 दवाल, 7.
 - श्रीधर्मिः हिंह।

II ब्रध्यक्ष (500-900 वेतनमान) ।

श्री प्रर्जन सिंह।

मुरेन्द्र मोहन कंबर, भ्राय्क्त एवं सचिव।

शिक्षा निभाग

भविसू बना

शिमला-171002, 13 चगस्त, 1979

सं0 ई0 की 0 एन0 I (बी0) 3-9/77.—राज्यपःल, हिमाचल प्रदेश, श्रीमनी इन्द्रा कश्यप, प्राध्यापक (हिन्दी) जो माता सुन्दरी कालेज, नई दिस्ली में प्रतिनियुक्ति पर थीं ग्रव विदेशी सेवा से

वापिम त्राने पर राजकीय महाविद्यालय, नालागढ में पाध्यापक . (हिन्दी) के रिक्त पद पर नियक्ति के गहाँ ग्रादेश देते हैं।

> वीत सीत नेगी. म(चव।

FOREST FARMING AND ENVIRONMENTAL CONSERVATION DEPARTMENT

NOTIFICATION

Simla-171002, the 17th August, 1979

No. 1-1/72-SF (Estt.)-Vol.-VI. In continuation of this Department Notification No. 2-6,75-SF (Estt.)-II., dated 7-7-1979, the Governor, Himachal Pradesh, is pleased to order that Shri Sita Ram Chauhan, promoted pleased to order that Shri Sita Ram Chauhan, promoted as Assistant Conservator of Forests, on ad hoc basis, presently on deputation with the Himachal Pradesh State Forest Corporation, will continue on deputation under the said Corporation till further orders.

2. Orders reg: placing the services of Shri D. S. Saini, A.C.F. at the disposal of the Himachal Pradesh State Forest Corporation issued vide this Department Notification No. 1-1/72-SF (Estt.), dated 24-5-1979 are hereby

cancelled

Secretary.

INDUSTRIES DEPARTMENT NOTIFICATION

Simla-2, the 13th August, 1979

No. 4-19/72-SI (MIDC). - In exercise of the powers conferred on him under Article 82 of the Memorandum of Articles of Association of the H.P. Mineral and Industrial Development Corporation Ltd., the Governor, Himachal Pradesh, is pleased to appoint Shri Hans Raj Akhrot, M.L.A. as a Director of the aforesaid Corporation with immediate effect.

> By order. R. C. GUPTA. Secretary.

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Simla-171002, the 24th June, 1979

No. PW-B-33 (1)-49:79. The Governor of Himachal Pradesh, is pleased to constitute work allotment committee with full powers for local purcheses for materials and allotment of work in piece-meal whether with negotiations or by tenders, consisting of the following:-

Superintending Engineer, 4th Circle, Himm Pradesh Public Works Department, Simla-3.

Executive Engineer, Simla Division No. II, Simla. Representative of H.P. Vidhan Sabha not below the rank of Under Secretary.

The Committee is also given general permission for visiting territories outside Himachal Pradesh in connection with its business.

The function of the Committee shall be as under:-

To make local purchases of material and allotment of work whether with negotiations or by tenders in piece-meal in connection with 'Construction of Library Wingh' of Himachal Pradesh Vidhan Sabha.

Simla-2, the 16th July, 1979

No. 1-50/69-PW 'A' (Vol. III). -In continuation of this Department notification of even number, dated the 31st March, 1979, the Governor, Himachal Pradesh, in consultation with the Himachal Pradesh Public Service Commission, is pleased to extend the ad-hoc appointments of the following Assistant Engineers (Mechanical) in Himachal Pradesh Public Works Department for

a further period from 1-4-1979 to 30-9-1979 or till these posts are filled up on a regular basis whichever is earlier: --

Name of Officers

- Shri V. K. Aggarwal
- Shri R. S. Pathania Shri A. K. Sehagal.
- Shri R. K. Bansal
- Shri Subash Chander Gupta.

B. C. NEGI,

Commissioner-cum-Secretary.

CORRIGENDA

Sinta-171002, the 18th July, 1979 No. 9-12 73-PW (B). -In Himachal Pradesh Government, Public Works Department notification No. 9-12/ 73-PW-B, daved 25th May, 1979 issued under section 4 of the Land Acquisition Act, 1894 in village Shilru, Tehsil Arki, District Solan the area against khasra No. 134/1 may be read as 0-7 bighas instead of 0-17 bighas. Sd -

Deputy Secretary.

Simla-2, the 17th August, 1979

No. 1-80 72-PW 'A'. -Please substitute para 1 of this Department notification of even number, dated the 26th July, 1979 as under:-

The Governor of Himachal Pradesh, on the recommendations of the Departmental Promotion Committee and with the approval of the Himachal Pradesh Public Service Commission, is pleased to promote Shri R. C. Sharma, Assistant Engineer (Mechanical), Himachal Pradesh Public Works Department, to the post of Executive Engineer (Mechanical), Himachal Pradesh Public Works Department, on officiating basis in the pay scale of Rs. 800-50-1300/50-1600 from the date of taking over the charge of the post.

By order, B. C. NEGI,

Commissioner-cum-Secretary.

REVENUE DEPARTMENT (PONG CELL) NOTIFICATIONS

Simla-171002, the 18th July, 1979

4-4/75-Rev.-Cell.-In exercise of the powers vested in him under section 3 (c) of the Land Acquisition

Act, 1894 and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to empower, Shri P. N. Sharma, Land Acquisition Officer, Beas Project, Talwara to perform the functions of the Land Acquisition Collector within the jurisdiction of District Kangra under the said Act for the work relating to Beas Dam Project from the date he took over the charge.

Simla-171002, the 18th July, 1979

No. 4-4/75-Rev. Cell. -In exercise of the powers vested in him under section 3(c) of the Land Acquisition Act. 1894, and all other powers enabling him in this behalf, the Governor, Himachal Pradosh, is pleased to empower Shri Chherring Ram, Land Acquisition Collector, Beas Sutlej Link Project, Mandi to perform the functions of the Land Acquisition Collector, for acquisition of land pertaining to Beas Sutlej Link Project works 400 kv. Dehar-Panipat Line Towers etc. in Mandi, Bilaspur and Solan districts as well as for acquisition of land under 220 kv. s/c Ganguwal-Chandigarh line Towers falling in Solan district, for the purpose of the said Act, within the limits of Mandi, Bilaspur and Solan districts in addition to his own duties from the date he took over the charge.

By order, H. S. DUBEY, Secretary.

RURAL INTEGRATED DEVELOPMENT DEPARTMENT

NOTIFICATION

Simla-2, the 16th July, 1979

No. 5-13/78-CD (CS).—The Governor, Himachal Pradesh, is pleased to nominate the Agriculture Production Commissioner-cum-Secretary Rural Integrated Develop-ment Department, Himachal Pradesh Government as member on the committee, for the purposes of section 35 CC and 35 CCA of Income Tax Act, 1961, read with Rule 6 AA of the Income Tax Rules, in respect of the R.I.D. Department (H.P.) with immediate effect.

> ANANG PAL, Secretary.

भाग 2- त्रंब्रानिक नियमों को छोड़ कर विभिन्न विभागों के ग्रह्यक्षों और जिला मैजिस्ट्रेटों द्वारा प्रधिसूचनाएं इत्यादि

DIRECTORATE OF AGRICULTURE

NOTIFICATION

Simla-5, the 16th July, 1979

No. 9-1 76-Agr. III. —In exercise of the powers vested in me vide para 2 of 1.26 of H.P.F.R. 1971 (Vol. 1) and supplementary rule 196, I hereby declare the Agriculture Information Officer, Simla as head of office and Drawing and Disbursing Officer to countersign the T.A./Medical re-imbursement claims etc., of Class III and IV Government servants in respect of head 305-Agriculture (J) Extension and Farmers Training (J) (vii) Information and publicity under I.A.D.P. (Non-Plan).

> I. S. KINGRA, Director.

OFFICE OF THE ADDITIONAL DEPUTY COMMISSIONER SPITI (AT KAZA)

NOTIFICATION

Kaza, the 12th July, 1979

No. 1024-25. - Under the Himachal Pradesh Land Development Act, 1973 (No. 14 of 1973) a District Land Development Committee for the execution of Soil Conservation Schemes in Spiti Sub-Division in District

Lahaul and Spiti under the Desert Development Project is hereby constituted as under:-

Remarks S. No. Designation

Chairman Addl. Deputy Commissioner Spiti

Assistant Soil Conservation Officer

Desert Development Project Spiti Member. Block Development Officer Spiti Member.

Chairman Panchayat Samiti Spiti Member.

Pradhan Gram Panchayat Tabo Member.

The Assistant Soil Conservation Officer shall act as Secretary of the Committee. Travelling allowances to the non-official members for attending the meetings of the Committee shall be paid by the Project in accordance with the rules provided under the said Act.

> J. P. NEGI, Additional Deputy Commissioner Spiti at Kaza.

CONSOLIDATION OF HOLDINGS DEPARTMENT NOTIFICATION

Simla-2, the 31st July, 1979

No. Peshi (50 Hamirpur) 14(1).—In the interest of general public and for the purpose of better cultivation of land, I, B.R. Lakhanpal, Director, Consolidation of Holdings, Himachal Pradesh in exercise of the powers

under sub-section (1) and (2) of section 14 of the Himachal Pradesh Holdings (Consolidation and Prevention of Fragmentation) Act. 1971, as delegated to me vide Notification No. 9-1/73-Rev-II, dated the 4th May, 1977, hereby declare the intention of the Himachal Pradesh Government to make the Schemes for Consolidation of Holdings for the undermentioned estates:—

Distri	ict: HAMIRPUR	Tehsil: HAM	IRPUR
Sr. No.	Name of Tika	H.B. No.	Total area in acres
1	2	- 3	4
	Name of Villa	ge: JANGAL	
1.	Thathi-Gudyal	17	249
2.	Bhat Number	-do-	469
3.	Thathi Aloa	-do-	300
	Mehas Kual	-do-	470
5.	Sachuhi	-do-	295
6.	Bazar	-do-	907
	Name of 1	'illage : BERI	
7.	Baru	15	155
8.	Chaptehar	-do-	. 25
9.	Bhatpura	-do-	47
10.	Poi	-do-	45
11.	Chamarara	-do-	272
12.	Balla Berian	-do-	430
13.	Jataur ·	-do-	221
14.	Indi-di-Dhar	-do-	351
15.	Sukhani	-do- `	182
16.	Jandaru	-do-	257
	Name of V	illage: BAGHERA	
17.	Triyunda	. 16	459
18.	Dhar Baghera	· -do-	38
19.	Jole	-do-	. 48
20.	Bir Khas .	-do-	84
21.	Puar	-do-	205
· 22.	Samona	-do-	216
23.	Thana	-do-	230
24.	Plahi	-do-	137
25.		-do-	58
26.		-do-	295
27.	Baghera-Uperla	-do-	139
28.	Baghera-Buhla	-do-	261
29.	Pargna	-do-	38
	Name of Vil	lage. SUJANPUR	
30.	Dhabriana	44	602

B. R. LAKHANPAL, Director.

FOOD AND SUPPLIES DEPARTMENT

ORDER

Mandi, the 5th July, 1979

No. 5469-5522.—In exercise of the powers vested in me under rule 2(e) and 9(a) of the Himachal Pradesh Hoarding and Profiteering Prevention Order, 1977, I, Vishwa Mitter Malhotra, District Food and Supplies Controller, Mandi district, Mandi do hereby order that the wholesale dealers of Kerosene oil and Diesel will maintain that the accounts of Kerosene Oil and Diesel depicting therein opening balances, receipts, total sales and balances at the close of their business every day, a copy of which will be sent to the undersigned daily. This account will be produced by the dealers before the inspecting authorities as and when required and demanded.

These orders shall come into force at once.

V. M. MALHOTRA,
District Food and Supplies Controller, Mandi.

NOTIFICATION

Simla-1, the 24th July, 1979

No. 10-27/71-CS/17919-30.—In exercise of the powers conferred on me under clause 10 (a) and (d) of the Wheat Roller Flour Mills (Licensing and Control) Order, 1957 and consequent upon the receipt of instructions from Government of India, Ministry of Agriculture and Irrigation vide their letter No. 9 (39) 78 DR-11, dated 12-6-1979, I. S. K. Sood, I.A.S., Director Civil Supplies, Himachal Pradesh, hereby extend the period unto 31st July, 1979 for the purchase of wheat from open market by the Roller Flour Mills in Himachal Pradesh. Further instruction as already issued under notification No. 10-27/71-CS, dated 9th May, 1979, remain unchanged.

S. K. SOOD, Director,

FOREST FARMING AND ENVIRONMENTAL CONSRVATION DEPARTMENT

Kulu Forest Division, Kulu (H.P.) NOTIFICATION

Kulu, the 20th July, 1979

No. 650/700/CF.—In exercise of powers vested in me under clause 18 of Forest Produce Land Transit Rules, published vide Punjab Government Notification No. 3776-Ft. (VI)-65/1782., dated 19th May, 1965, it is notified for the information of all concerned that the New Bhuntar Bridge has been declared as Forest Check Post for the checking and controlling of forest produce within the jurisdiction of Kulu Forest Division in place of forest check post at Old Bhuntar Bridge with immedite effect.

S. K. PANDE,

Divisional Forest Officer.

INDUSTRIES DEPARTMENT

PUBLICATION UNDER SECTION 24 OF THE ACT Simla-4, the 6th August, 1979

No. DIO/SML/2577.—Whereas a notice was served on Shri Laiq Ram Sharma s/o Shri Mast Ram Sharma, r/o Baleha, P. O. & Tehsil Theog, District Simla (H.P.) on 29-5-1979 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 calling upon said Shri Laiq Ram Sharma to pay to me a sum of Rs. 10,000.00 plus Interest on or before the 15th June, 1979 and whereas the said sum has not been paid, I hereby declare that said sum of Rs. 10,000.00 plus Interest plus penal Interest is due from the said Shri Laiq Ram Sharma and the property described in the satiached schedule is liable for the satisfaction of the said debt.

SCHEDULE

Land measuring 0.17 Biswas in Chack Baloha Khata Khatauni No. 30/43 Khasra No. 177. District Simla, Himachal Pradesh and house standing on this Land consisting of 6 rooms double storeyed Khasra No. 177 in Chuck Baloha, Tehsil Theog, District Simla, Himachal Pradesh belonging to Shri Laiq Ram s/o Shri Must Ram Sharma.

> General Manager, District Industries Centre.

NOTICE UNDER SECTION 24 Una, the 19th July, 1979

No. L/DIO/5035-38. Whereas a notice was served on Shri Som Nath s/o Shri Inder Ram, Village Basdehra, P. O. Basdehra, Tehsil Una District Una (H. P.) on 6-12-1976 under section 23 of the Himachal Pradesh State Aid to Industries, Act. 1971 calling upon the said Shri Som Nath to pay to me the sum of Rs. 455.25 before 20-12-1976 and whereas the said sum has not bee paid. I hereby declare that the sum of Rs. 1,230 as Prl. 203.52 as interest upto 31-3-1979 with penal interest at the rate of 9½ per cent upto the date of actual deposit, is due from the said Shri Som Nath and that

the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

- All movable and immovable properties of loanee Shri Som Nath.
- Land measuring 10 Kanals valued Rs. 10,000.00 of surety Shri Rawal Singh s/o Shri Babu Ram V. and P.O. Basadehra, Tehsil and District Una.
- Agricultural land measuring 10 Kanals valued Rs. 10,000 of surety Shri Jagan Nath s/o Shri Munshi Ram, V. and P.O. Mehatpur.

Sol-District Industries Officer, Una.

NOTICE UNDER SECTION 24

Una, the 21st July, 1979

No. L DIO 5117. - Whereas a notice was seraed on Shri Rattna s/o Shri Babu, village Rampur, P.O. Una on 9-11-1976 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 calling upon the said Shri Rattna to pay to me the sum of Rs. 2666.67 before 31-11-1976 and whereas the said sum has not been paid 1 hereby declare that the sum of Rs. 2,066.67 principal and Rs. 515.17 upto 31-3-1969 as interest with penal interest at the rate of 9% upto the date of actual deposit, is due from the said Shri Rattna and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

All movable and immovable properties belonging to Shri Rattana s/o Shri Babu, village Rampur, P.O. Una, Tehsil and District Una (H.P.).

> Sd/-General Manager, District Industries Officer. Una.

PUBLIC WORKS DEPARTMENT NOTIFICATIONS

Dharamsala, the 19th July, 1979

No. SE/PHCD/W.I./LIS-Natroo/79-19060-63.—Whereas it appears to the Governor of Himachal Pradesh that the land is likely to be required to be taken by the Himachal Pradesh Government at public expenses for a public purpose, namely for the construction of Lift Irrigation Scheme Natroo in Tehsil Palampur, District Kangra, it is hereby notified that the land in the locality described in the specification given below is likely to be acquired for the above purpose.

The notification is made under the provision of section 4 of Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section the Governor of Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of said land in the locality may, within thirty days of publication of this notification, file an objection in writing before the Collector of Land Acquisition, Himachal Pradesh Public Works Department, Kangra.

SPECIFICATION

District: KANG	RA	Tehsil: PALAMPUR
Locality/Mohal	Revenue	Total land to be Acquired in HRC
	[405/I] 1405/2	0-13-25
		Total 0-13-25

Sd/-Superintending Engineer, Irrig-cum-P.H. Circle. Sundernagar, the 30th July, 1979

No. SE-IPCS-WS-LA-SMR/79-15155-59. - Whereas it appears to the Governor, Himachal Pradesh, that the land is required to be taken by the Government at public expense for a public purpose, namely for construction of Water Supply Scheme Sarkaghat, it is hereby declared that the land described in the specification below is required for the above purpose.

required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894, to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Mandi.

SPECIFICATION

District: MANDI		Tehsil:	SARKAC		GHAT	
Village	Khasra No.		н.	A A.	rea C.	
SHIHA	L 853/1 887/1 891/1 891/2 892/2 893/1		0 0 0 0	00 19 02 03 00 00	95 26 08 07 65 28	
	Kita 6		0	26	29	

Sd/-Superintending Engineer, Sundernagar.

Mandi, the 2nd August, 1979

No. SEI-R-25-44/WAIV/79.—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for Ganpati-ki-Road, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provision of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh, is pleased to authorised the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Himachal Pradesh Public Works Department, Mandi.

SPECIFICATION

District: MANI)I	Tehsil: SADAR
Village	Khasra No.	Sq. Metres.
SAIN 366/1	1497/1	10-25
•	1498	14-10
	1499	9-45
•	1500	28-81
	1501/1	6-50
	1504/5/1	11-25
	1504/4/1/1	104-95
	Kitta 7	185-31

B. S. KAISY,
Superintending Engineer, 1st Circle,
Mandi.

Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Governmentat the public expense for a public purpose*, it is hereby notified that land in the locality described below is likely to be acquired for the said* purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh, is r leased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other Acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition Collector, Himachal Pradesh Public Works Department, Solan.

* for Kala Amb-Nagal Suketi Road.

No. SE-III-G (R) 61-13/79-16335-38.

Solan, the 27th July, 1979. SPECIFICATION

District: SIRMUR Tehsil: NAHAN

Village	Khasra No.		Big.	ea Bis,
OGLI	85/2		2	5
	180/84/2		0	16
	179/84/2		2	13
	85/2 180/84/2 179/84/2 177/84/1		0	1
A Paris	Kita 4	• •	5	1:

* for Kalka-Simla Road

No. SE-III-G (R) 61-15/79-16773-76 Solan, the 31st July, 1979

DHARAMPUR 189/169/3 BATHAL.

14

M. L. BANSAL, Superintending Engineer. 3rd Circle, H.P.P.W.D., Solan.

Simla- 3, the 20th August, 1979

No. SE. IV. 8(B) 76-A/79-13586-89.—In exercise of the powers conferred upon him under section 48(i) of the Land Acquisition Act, 1894, the Governor, Himachal Pradesh is pleased to withdraw from the proceedings launched for the acquisition of land bearing Kh. No. 195 and 195/1 in village S/W Chhota Simla, Tehsil and District Simla which was notified under section 4 of the said Act for the public purpose namely for construction of W/O Head quarter of Deepak Project vide this department notifica-tion No. SE. IV. 8(B) 76 A/77-20072-75, dated 30-9-77.

MOHAN LAL,

Superintending Engineer, 4th Circle, H.P. P.W.D., Simla- 3.

REVENUE DEPARTMENT NOTIFICATION Palampur, the 29th July, 1979

No. SEV/LA-PLP-28/73.—Whereas it appears to the Governor of Himachal Pradesh that the land is required to be taken by the Government at public expenses for a public purpose namely for construction of Palampur Bir road K.M. 0/0 to 8/0 in Tehsil Palampur, district Kangra, it is hereby declared that the land described in the specification below is required for the above purpose.

- The declaration is made under the provisions of section 6 of the Land Acquisition, Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector Land Acquisition, Himachal Pradesh Public Works Department, is hereby directed to take order for the acquisition of said land.
- A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Kangra and of the Executive Engineer, Palampur Division No. II Himachal Pradesh Public Works Department, Palampur.

SPECIFICATION

District: KANGRA Tehsil: PALAMPUR

District: KANGRA	Tehsil:	PALAMPUR
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	877/1	0 00 07
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	885	0 01 90
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	887 888/1	0 14 64 0 00 20
	890	0 00 60
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	908/1	0 00 03
	925/1	0 00 06
•	1242/1 1243	. 0 00 15 0 23 06
	1244/1	0 02 26
	1245/1	0 00 10
	1246/1 1548/1	0 00 15 0 00 06
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6	1550/1	0 00 08
	1551/1 1552	0 00 26 0 39 88
	1556/1	0 01 02
	1577/1	0 00 05
	1578/I 1553/I	0 00 11 0 00 90
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	1626/1 1627/1	0 00 07 0 00 24
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भाग 3-प्रधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक निवम तथा हिमाचल प्रदेश
         के राज्यपाल हिमाचल प्रदेश हाई कोर्ट, काईनन्याल कमिश्नर तथा कमिश्नर आफ इन्हम टैक्स द्वारा
                                                 भ्रधिसचित भारेश इत्य।दि
                                                                            यह नियमावनी इन मधिसूचना के जारी होने की तारीख
                     कामिक विभाग
                                                                             सं लाग् समझां जायेगी।
                       ग्रीधन् वना
                                                                            हि । चित्र प्रदेश प्रशासिक सेवा नियमादवी 🚉 1973
                                                                            निवम 6 के रीपरे पत्त्तुक को निम्निचित प्रावधान
          शिवना-171002, 16 वगस्त, 1979
                                                                             से प्रति-स्थापित किया जायेगाः---
                                                                         "Provided further that appoints to this service shall
 सर्ग गामिक नि-1)-गो(15)-2/79.--भारत के संविधान
                                                                      be subject to such rules, instructions or orders re-
                                                                       garding reservations in the service for persons belong-
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में प्रदस्त शक्तियां मन्ब्रेर ३०७ के परन्तुक सम्बन्ध में प्रत्य मभी शक्तियों हो प्रयोग करते हुए, राज्यपाल, ब्रिमावल प्रदेश लोक संदा आशोग के परामर्श से, हिमाबन प्रदेश

निषम नहपं बनाते हैं:---

प्रशासनिक मेवा निषमावनी, 1973 में मशोधन हेतु निम्ननिखित

- या नियमावनी हिमाचन प्रदेश प्रशासनिक सेवा (तीपरा मंशाधन) नियमावशी, 1979 कर्या गी।
- or issued by the Himachal Pradesh Government from time to time." हिमावत प्रदेश प्रशासनिक सेवा नियमावली, 1973 के नियम 9 (2) (4) (डी) की निम्नलिखित पूर्वायान

ing to Scheduled Castes or Scheduled Tribes or for certain other classes of citizens as maybe adopted

से प्रति-स्वागित किया जाएगा:---

गचल

"In case of Officers who have had held on an officiating or substantive basis, more than one post included in Rule 7 (1) (c) (including the proviso) of the main Rules, the date of appointment in the lowest of such category/post shall be taken into account for determisub-rule (c) of rule 9 (2) (iv) irrespective of the fact whether the officer has/has not his/her lien in such post/category.

> एत १ एक । को ब्रांग. मृत्य सनिवा।

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

Simla-3, the 16th July, 1979

No. 1-8/66-EXN-10150 .- In exercise of the powers vested in me under rule 1.20 read with rule 1.26 of the Himachal Pradesh Financial Rules, 1971, Vol. I, I hereby declare Shri Sukhdev Singh, Assistant Excise and Taxation Officer, Solan as head of office and Drawing and Disbursing Officer in rspect of Class III and Class IV employees of this department posted in Solan district in place of Shri Sudama Ram Jhingta, A.E.T.O., Solan with immediate effect till further orders under the following heads of Accounts:-

A. GENERAL SERVICE:

- (iii) Collection of Commodities and Services.
- 245-Other Taxes and Duties on Commodities and
- (A) Collection Charges—Tax on Goods and Passengers. (i) Expenditure on district Establishment.

GENERAL SERVICES:

239-State Excise.

Direction and Administration Expenditure on District Establishment.

A. GENERAL SERVICES:

240 -Sales Tax.

Collection Charges on Sales Tax. Expenditure on District Establishment.

The aforesaid Officer will also function as controlling Officer for T.A. and D.A. and other Contingencies in respect of Class III and Class IV employees of his office.

Simla-3, the 16th July, 1979

No. 1-8/66-EXN-10154. In exercise of the powers vested in me under rule 1.20 read with rule 1.26 of the Himachal Pradesh Financial Rules, 1971 Vol. 1. I hereby declare Shri Baldev Singh D.E.T.C. (South Zone) Simla as head of office and Drawing and Disbursing Officer in respect of Class III and Class IV employees and as drawing and disbursing officer in respect of gazetted Class I employees of this department posted in his office at Simla in place of Shri Shakli Singh Chandel, A.E.T.C. Himachal Pradesh, Simla with immediate effect till further orders under the following heads of Accounts:-

A. GENERAL SERVICES:
(iii) Collection of Commodities and Services,

245-Other Taxes and Duties on Commodities and Services. (A) Collection Charges—Tax on Goods and Passengers.

(i) Expenditure on District Establishment.

A. GENERAL SRVICES: 239-State Excise.

Direction and Administration. Expenditure on District Establishment.

A. GENERAL SERVICES:

240—Sales Tax Collection Charges on Sales Tax.

Expenditure on District Establishment.

The aforesaid officer will also function as Controlling Officer for T.A. and D.A. and other Contingencies in respect of Class III and Class IV employees of his office.

> DEV SWARUP. Excise and Taxation Commissioner.

भाग 4-स्थायनी स्वायत शासनः स्युनिसीपल बोर्ड डिस्ट्रिस्ट बोर्ड, नोटिफाईड और टाउन एरिया तथा पंचायती राज विभाग

भाग 5-वैयक्तिक श्रधिसूचनाएं और विज्ञापन

IN THE COURT OF DISTRICT JUDGE KANGRA AT DHARAMSALA .

CASE No. 10/79 HM CASE

Mohinder Singh

Versus

Smt. Raj Kumari

Versus: - Smt. Raj Kumari d/o Shri Sohan Singh, r/o Noor Mahal Mandi, Noor Mahal, Juliundur. (Pb.)

Whereas in the above noted case notices to the above named respondent were issued several times but she is evading the service or has concealed herself. Now it has been proved to the satisfaction of this court that the above named respondent cannot be served through an ordinary way. Hence this proclamation under order 5, rule 20 C.P.C. is issued against her that she should appear in this court on or before 10-9-79at 10 A.M. personally or through an authorised agent or pleader, failing which exparte proceeding will be taken against

Given under my hand and the seal of the court this 6th day of August, 1979.

Seal.

District Judge, Kangta at Dharamsala.

In the Court of Mrs. Kiran Agarwal, Senior Sub-Judge Bilaspur

- Shrimati Sundri Devi wd/o Ranjit Singh, s/o Gopi Ram Rajput, r/o village Bari-Moagherwin, Pargna Tiun, Tehsil Ghumarwin, District Bilaspur, Himachal Pradesh.
- Samarvir Singh. 3. Karan Vir Singh and 4. Param Vir Singh sons of Shri Ranjit Singh, r/o Bari-Meogherwin, Pargna Tiun, Tehsil Ghumarwin, District Bilaspur, Himachal Pradesh . . Petitioners.

Versus

General Public

.. Respondent.

Application U/S 372 of Indian Succession Act

The General Public

Respondents.

Whereas the petitioners above named have applied in this court for the grant of Succession Certificate in respect of Savings Bank Account No. 1703 standing in State Bank of India, Bilaspur for Rs. 6281/- with interest thereon till realisation of the amount.

Notice is hereby given to the general public that if any body has any objection to the issuance of succession certificate mentioned above can file those on or 980 .

before 24-9-1979 failing which the petition will be heard and decided ex parte.

Given under my hand and seal of the court this 18th day of August, 1979.

Seal.

KIRAN AGARWAL, Senior Sub-Judge, Bilaspur.

In the Court of Shri Surjit Singh, Senior Sub-Judge Chamba, District Chamba, Himachal Pradesh

SUCCESSION CERTIFICATE APPL. No. 2 OF, 1978

Mohani son of Surat, r/o village Dehga Pargana Rajnagar, Tehsil and District Chamba, H.P. ..Applicant.

Versus

General Public

Chamba.

Respondent.

Petition for grant of Succession Certificate.

WHEREAS in the above cited case the petitioner has moved an application for the grant of Succession Certificate in respect of the Estate of Shri Budhia Ram, village Dehga, Pargana Rajnagar, Tehsil and District

Notice is therefore hereby given to the General Public and the relatives of the deceased that if any body has got any objection to the grant of the Succession Certificate in favour of the petitioner he may file the same in this court on or before 19th September, 1979, otherwise the petition will be heard ex parte.

Given under my hand and the seal of the court this 13th day of August, 1979.

Seal, SURJIT SINGH,

Senior Sub-Judge. District Chamba, H.P.

In the Court of Shri Janeshwar Goya], Senior Sub-Judge. Una, District Una

C.M.A. No. 129 OF 1978

Chhajju Ram

Vs. Amritsaria etc.

Vs.—1. Amritsaria alias Amrit Kumar, s/o 2. Ishwari Devi, 3. Raj Karni, 4. Agia Devi ds/o Milkhi Ram, 5. Shankar Dass s/o Hira Nand, 6. Kishan Dutt, 7. Ram Kishan ss/o Shankar Dass, 8. Mansha Devi, 9. Sita Devi ds/o Shankar Dass, 10. Gurdevi wd/o Rikhi Ram, 11. Jagat Ram, 12. Dwarka Dass, 13. Kamal Kishore

Dass, 10. Gurdevi wd/o Rikhi Ram, 11. Jagat Ram, 12. Dwarka Dass, 13. Kamal Kishore ss/o Rikhi Ram, 14. Bishambar Devi, 15. Sarwani Devi, 16. Satya Devi ds/o Rikhi Ram, Caste Brahaman, r/o Dhamandri Teh. & District, Una H. P.

Whereas in the above noted case, it has been proved to the satisfaction of this court that the above noted

defendants are evading the service of summons and cannot be served in the normal course of service. Hence this proclamation is hereby issued against them to appear in this court on 8-10-1979 at 10 A.M. personally or through an authorised agent or pleader to defend the case failing which exparte proceedings will be taken against them.

Given under my hand and the seal of the court this 16th day of August, 1979.

Seal.

JANESHWAR GOYAL, Senior Sub-Judge, District Una.

In the Court of Shri Janeshwar Goel, Senior Sub-Judge Una District Una, (H. P.)

CASE NO. 69 of 77

बात कृष्ण 📝 अोम हे सन्तेत्व कृषारी इत्यादि ।

बनाम: बेंद प्रकाल s/o जगदोश राम, r/o गगरेट, तहसील ग्रम्ब,

Whereas in the above noted case, it has been proved to the satisfaction of this court that the above noted

defendant is evading the service of summons and cannot be served in the normal course of service. Hence this proclamation is hereby issued against him to appear in this court on 10-10-1979 at 10 A.M. personally or through an authorised agent or pleader to defend the case failing which ex parte proceeding will be taken against him.

Given under my hand and the seal of the court this, 9th day of August, 1979.

Seal.

JANESHWAR GOEL, Senior Sub-Judge, District Una.

In the Court of Shri Janeshwar Goyal Senior Sub-Judge. Una, District, Una

CIVIL SUIT No. 101/78 278 of 1979

Ram Lal Versus Lachhmi Devi etc.

Versus.—Teloo Ram s/o Sahib Ram, Caste Brahman r/o Ghambirpur at present Employee Naya Nangal, Q. No. 347, Sector No. 2, Naya Nangal, District Ropur (Puniab)

Whereas in the above noted case, it has been proved to the satisfaction of this Court that the above noted defendant is evading the service of summons and cannot be served in the normal course of ser and the proclamation is hereby issued against to appear in this Court on 6-9-1979 at 10 A. M. personally or through an authorised agent or pleader to defend the case failing which exparts proceedings will be taken against him.

Given under my hand and the seal of the Court this 16th day of August, 1979.

Seal.

JANESHWAR GOYAL, Senior Sub-Judge, Una District, Una.

In the Court of Shri Janeshwar Goyal, Senior Sub-Judge, Una, District Una

CIVIL SUIT No. 243/76, 573 of 1978

Versus

Shankar Dass

Des Raj and others.

Versus.— SMT. Kanta Devi d/o 2. Ranjit Singh 3. Har Kishan Singh ss/o Sher Singh s/o Mangtoo, r/o Village Basoli, Tehsil and District Una

... Proforma Defendants.

Whereas in the above noted case, it has been proved?

to the satisfaction of this Court that the above noted defendants are evading the service of summons and cannot be served in the normal course of service. Hence this proclamation is hereby issued against them to appear in this Court on 5-9-1979 at 10 A.M. personally or through an authorised agent or pleader to defend the case failing which ex parte proceedings will be taken against him.

Given under my hand and the seal of the Court this 16th day of August, 1979.

Seal. JANESI

JANESHWAR GOYAL,

Senior Sub-Judge,

Una, District Una.

PTOCLAMATION UNDER ORDER 5, RULE 20 C.P.C.

A In the Court of Shri Maheshwar Dutt Sharma, Sub-Judge 1st Class, Nalagarh, District Solan, Himachal Pradesh

1. Onkar Singh, 2. Gurcharan Singh minor c/o Shrimati Bir Dei plaintiff No. 3 s/o Prema s/o Tulsi, r/o Sakedi Khalsa Pr. Gularwala, 3. Vir Devi, 4. Smt. Partapi, 5. Bhim minor s/o Geetu s/o Tulsi, 6. Smt. Bhuadi minor d/o Geetus/o Tulsi all resident of village Sultani, Pargana Gularwala, Tehsil Nalagarh, District Solan, Himachal Pradesh

Versus

1. Melu, 2. Ramesh, 3. Shayam minor s/o Mahantu r/o Androlla Nihla, Pargana Gularwala, Tehsil Nalagarh, 4. Suchha, 5. Dhian Singh, 6. Kuldeep, 7. Jassu minors of Smt. Ram Rakhi defendants No. 8, 8. Smt. Ram Rakhi wd/o. Mahantu s/o Ridaku r/o Androlla, Pargana Gularwala, Tehsil Nalagarh, District Solan, Himachal Pradesh ... Defendants.

To

Shri Shayam minor through Shrimati Ram Rakhi defendant No. 8, resident of village Androlla Nihla, Pargana Gularwala, Tehsil Nalagarh. District Solan, Himachal Pradesh.

Whereas in the above noted case it has been proved to the satisfaction of this Court that the above named defendant Shayam minor through Smt. Ram Rakhi wd'o Mahantu resident of village Androlla Nihla, Pargana Gularwala, Tehsil Nalagarh, District Solan, Himachal Pradesh cannot be served by ordinary process as the summons issued to the defendant have been received as un-served.

Hence, a proclamation order 5, rule 20, C.P.C. is hereby issued against the above named defendant to appear in this Court on 6-9-1979 at 10 a.m. personally or through advocate otherwise ex parte proceedings shall be taken against the defendant.

Given under my hand and the seal of the Court this 22nd day of August, 1979.

Seal.

MAHESHWAR DUTT SHARMA,

Sub-Judge, 1st Class, Nalagarh, District Solan.

BEFORE THE DISTRICT CO-OPERATIVE & SUPPLIES OFFICER, HAMIRPUR, (H. P.) ARBITRATOR

In the matter of arbitration under section 72 of the Hima chal Pradesh Co-operative Societies Act, 1968 (Act No. 3 of 1969) for the settlement of dispute for Rs. 1114.49 Pl. Rs. 24.88 Intt., Rs. 278-62 Costs, Rs. 1417.99 Total.

1. The Chamba District Co-op. M & S Federation Ltd., Chamba (H. P.) Plaintiff.

Versus

1. Shri Khem Singh s/o Shri Tei Singh, Sheep Contractor, Village Khajjan, P.O. Nurpur, Tehsil Nurpur, District Kangra (H. P.) Deffendant.

Whereas Shri Khem Singh s/o Shri Tej Singh defendant has been evading the service of notice issued to him and it has proved to the satisfaction of this court that service through ordinary course is not possible to him. Therefore, this notice is published in the Himachal Pradesh Rajpatra for the information of the parties.

Shri Khem Singh s/o Shri Tej Singh defendant is hereby summoned to come present in the office of the D. C. & S. O. Chamba on 25-9-79 at 11 A.M. to defend his case, falling which the case will be heard ex-parte.

Given under my hand and the seal of this court on

13th August, 1979.

NARINDER SINGH, Arbitrator.

BEFORE THE DISTRICT CO-OPERATIVE & SUPPLIES OFFICER HAMIRPUR (H.P.) ARBITRATOR

In the matter of arbitration under section 72 of the Himachal Pradesh Co-oprative Societies Act. 1968 (Act No. 3 of 1969) for the settlement of dispute for Rs. 2494-14 Pl. Rs. 55-69 Intt. Rs. 623-53 costs, Rs. 3173.36 Total.

The Chamba District Co-op. M&S Federation Ltd., Chamba, H.P. Plaintiff.

Versus

1. Shri Kalyan Singh s/o Shri Lal Singh, V. Thundru, Tehsil Pangi, District Chamba . Defendant.

(2) Whereas Shri Kalyan Singh s/o Shri Lal Singh defendant has been evading the service of notice issued to him and it has proved to the satisfaction of this court that service through ordinary course is not possible to him. Therefore, this notice is published in the Himachal Pradesh Rajpatra for the information of the parties.

Shri Kalyan Singh s/o Shri Lal Singh defendant is hereby summoned to come present in the office of the District Co-operative and Supplies Officer, Chamba on 25-9-79 at 11 A. M. to defend his case failing which the case will be heard ex-parte.

Given under my hand and the seal of this court on 13th August, 1979.

NARINDER SINGH, Arbitrator.

BEFORE THE DISTRICT CO-OPERATIVE & SUPPLIES OFFICER HAMIRPUR (H. P.). ARBITRATOR

In the matter of arbitration under section 72 of the H.P. Co-operative Societies Act 1968 (Act No. 3 of 1969) for the settlement of dispute for Rs. 1634 55 Pl., 36-51 Intt., 408-63 costs, total Rs. 2079.69.

1. The Champa District Co-op. M & S Federation Ltd., Chamba (H. P.). Plaintiff.

Versus

1. Shri Gunjara Ram s/o Shri Mangli Ram, village Bhutal, P. O. Tundi, Tehsil Bhattiyat, District Chamba (H. P.) Defendant.

Whereas Shri Gunjara Ram s/o Shri Mangli Ram defendant was served with a notice under registered cover to represent his case before this court in person, but the registered notice has been received undelivered and now it has been proved to the satisfaction of this court that the defendant is evading the service of the notice and service through ordinary course cannot be made. Therefore, this notice is published in the Himachal Pradesh Rajpatra for information of the parties.

Shri Gunjara Ram s/o Mangli Ram (Defendant) is hereby summoned to come present in the office of the District Co-op. and Supplies Officer, Chamba on 25-9-79 at 11 A. M. to defend his case, failing which the case will be heard ex-parte.

be heard ex-parte.

Given under my hand and the seal of this court on 13th August, 1979.

NARINDER SINGH, Arbitrator.

 अदालत सत प्रकाश, नायब-तहसीलदार ब अख्यारात सहायक समाहर्ता दितीय श्रेणी, बड़सर जिला हमीरपुर

बनाः

कर्मा

सुन्दर वर्गरा।

उनवानः दरस्वास्त दहस्ती इन्द्राज कागजात मालनिसवन भराजी मुन्दर्शासाता नं 0 41 मिन स्वतीनी नं 0 114 मिन सन्तर तंत ६। रकता ० कत् १० म ० वर्षा सार्व गण धनुसार जमानन्दी १९७६-२७ टीका तन्यार तना इटवान, नक्ष्मीन वष्ट्य', जिला हमीरपुर।

नोटिम बनाम:----श्री मुन्दर, निक्का मुपुत्र भाजू, वानू राम बचावा राम, निजजो राम, त्रेम बन्द साकनान टीका तक्यार, तणा ढटवास, तहसील दड़तर, जिला हमीरपुर . . मसूलवलहम

यमुक्त सभा उपयोक्त उनकान जाना में श्री सुन्दर खादि को कई बार समा जारी किये ग्रेमगर वह हाजि नहीं हो रहे हैं। बता। सब उन्हें बजरिया इस्तहार राजपत्र सूचित किया जाता है कि वह कराये पैरवी दरकारत समालतन याकालनन हमारे न्यायालय हुका में तिथि 1.4-9-79 को मुबह 10 वर्षे हाजिर सार्वे सन्यया कार्यवाही एक नरफा समल में लार्ड जायेगी।

भाज दिनांक 13-8-79 को दश्लाखत व मोहर हमार सदालक में जारी किया गया।

मोहर ।

मत प्रकाश, सहायक ममाहर्ता, द्वितीया, श्रेणी, बडमर ।

 अप्रवासन मत प्रकाश, नायव तहसीलदार व असनयारात सहायक समाहतौ दितीया श्रेणी वहसर, जिला हमीरपुर

कर्मू

. बनाम

राम देई वगैरा।

सनयान:—दरस्वान्त बमुराद दहन्ती इन्द्राज कामजान माल निमवत प्रराजी मृत्यजी ज्ञाता न 0 61 मिन खतीनी ने 0 136 मिन खसरा नं 0 640 रक्या 5 के 12म 0 ज्याई 0.39 इन्माहन मनुसार जमाबन्दी 1976-77 वाक्या टीका नज्यार, मीजा इटबाल तहसील वड़सूर, जिला हुमी पुर ।

नांटिस बनाम --भीमती रा देई वेवा पोहतो, कृपा, सालियाम पुत्र गोपो टोका बाङ्गा नष्पा बटवाल, तहसील बड़सर, जिला हमीरपुर समूलक्षलहम ।

वनुकदमा जारोक्त उनदान वाला में श्रोमती रामदेई ग्रादिको कडे बार समन जारी किये गये मगर वह हाजिर नहीं हो रहे हैं । ग्रास्थ पर उन्हें जिस्सा इस्तहार राज्यत्र मूचित किया जाता है कि बहु बराये पैरवी दरक्वाहर भसामनन या वकाजतन हमारे त्यायांतय हुना में तिथि 14-9-79 को मुबह 10 बने हानिर भावें भन्यया कार्यवादी यक नरफा समल में नाईजावेगी।

भाज दिनाक 13-8-79 की बस्तजत व मोहर हमारे ग्रदालत म जारी किसे गर्ये ।

मोहर ।

खत प्रकाश, सहायक समाहती द्वितीय श्रेणी, बंहसर्।

व ग्रशनत कर प्रकाश, नायब-तहबीनदार, त्र अन्तवारात सहायक समाहतौ द्वितीय श्रेणी बड़सर जिला हमीरपुर

करम् बनाम राम मिन्नु वर्गरह ।

उनवानः — स्टरह्वास्त दहस्ती इन्द्राज कागजात माल खाता गं 0 63 मिन खतीनी गं 0 138 मिन खसरा गं 0 636 रकवा वन्दर 3 क. 2 म. जमई 0.05 पै 0 इनमाल अनुसार जमायन्दी 1976-77 देकि। तम्बार, तणा हृद्देशल ।

नोटिस बनामः——राम सिंह पुत्र वरड़ श्रीमनी वश्ती पुत्री नारद टीका तज्खार तथ्या ढटवाल, नहसील वड़सर, जिला - हमीरपुर । ' मसलग्रलहम

बनुकदमा उपरोक्त उनवान वाला में श्री राम सिंह मादि को कई बार समन जारी किये गबे मगर वह हाजिर नहीं हो रहे हैं। मतः सब उन्हें बनिरमा इश्तहः र राजपत्र सूचित किया जाता है कि वह बर ये पैरवी इरल्वास्त स्थानतन या यकानतन इसारे न्यायालय इसा में निवि 14:9-79 को मुबह 10 बने हाजिर आवें सन्यया कार्यवाही यक नरफा असन में लाई जावेगी।

मानं दिनांक 13-8-79 को दस्तक्षत व मोहर हमारें यदालत ई जारी किया गया ।

मोहर ।

सत प्रकाश, सहायक समाहर्ता, द्वितीय श्रेणी; बड़मर ।

Assented to on 17-3-1979,

भाग 6-भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT

NOTIFICATION

Simla-171002, the 5th July, 1979

No. I.LR-E (9) 10/79.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extra-ordinary, Part-II, Section I, are hereby republished in the Rajpatra, Himachal Pradesh, for the information of the general public:—

1. The Cocount Development Board Act, 1979 (Act No. 5 of 1979).

 The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1979 (Act No. 6 of 1979);

The Appropriation (No. 3) Act, 1979 (Act No. 19 of 1979).

4. The Merchant Shipping (Amendment) Act, 1979 (Act No. 20 of 1979).

The Finance Act, 1979 (Act No. 21 of 1979).
 The Special Courts Act, 1979 (Act No. 22 of 1979).

1979). G. S. CHAUHAN,

G. S. CHAUHAN,

Under Secretary.

THE COCONUT DEVELOPMENT BOARD ACT,

(ACT No. 5 OF 1979)

AN AN

ACT

to provide for the development under the control of the Union of the coconut industry and for matters connected therewith.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

- 1. Short title, extent and commencement.—(1) This Act may be called the Cocount Development Board Act, 1979.
 - (2) It extends to the whole of India.

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- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette. appoint.
- 2. Delcaration as to expediency of control by the Union.—It is hereby declared that it is expedient in the public interest that the Union should take under its control the coconut industry.
- 3. Definitions. In this Act, unless the context otherwise requires,-
 - (a) "Board" means the Coconut Development Board established under section 4; "Chairman" means the Chairman of the Board;
 - "coconut" means the fruit of coconut palm and includes green coconut, ripe coconut and copra.

 Explanation.—"Coconut palm" means the coconut tree, Cocos Nucifera Linn;

 - (d) "coconut industry" does not include—
 (i) coir industry; or
 - (ii) an industry from which products (including by-products) out of coconut oil are manu-
 - (e) "member" means a member of the Board and includes the Chairman;
 - (f) "prescribed" means prescribed by rules made under this Act.

CHAPTER II

THE COCONUT DEVELOPMENT BOARD

- 4. Establishment and constitution of the Board.—(1) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be established for the purposes of this Act, a Board to be called the Coconut Development Board.
- (2) The Board shall be a body corporate by the name aforesaid, having perpetual succession and common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall by the said name sue and be sued.
- (3) The head office of the Board shall be at such place as the Central Government may, by notification in the Official Gazette, specify.
- (4) The Board shall consist of the following members, namely:-
 - (a) a Chairman, to be appointed by the Central
 - Government; (b) the Agriculture Commissioner to the Government
 - of India, ex-officio; (c) the Director, Central Plantation Crops Research
 - Institute (Indian Council of Agricultural Research), ex-officio:
 - (d) the Chairman of the Coir Board constituted under section 4 of the Coir Industry Act, 1953, ex-officio; (e) three members of Parliament of whom two shall
 - be elected by the House of the People and one by the Council of States:
 - (f) two members to be appointed by the Central Government to represent respectively Ministries of the Central Government dealing! with-
 - (i) Revenue, and
 - (ii) Civil Supplies and Co-operation; (g) three members to be appointed by the Central Government one each to represent the Govern-
 - ments of the States of Kerala, Tamil Nadu and Karnataka, being States wherein coconut is grown on a large scale: (h) five members to be appointed by the Central
 - Government by rotation in the alphabetical order to represent the States of Andhra Pradesh, Assam, Maharashtra, Orissa and West Bengal and the Union ter itories of the Andaman and Nicobar Islands, Goa, Daman and Diu, Lakshadweep and Pondicherry;
 - (i) four members to be appointed by the Central Government two to represent the coconut growers of the State of Kerala and one each to represent the coconut growers of he States of Tamil Nadu and Karnataka;

- (j) one member to be appointed by the Central Government to represent the coconut processing industry:
- (k) two members to be appointed by the Central Government to represent such other interests. connected with the coconut industry as, in the opinion of that Government, ought to be represented:

Provided that every appointment under clause (g) and (h) shall be made on the recommendation of the State Government or, as the case may be, of the Union territory concerned.

- 5) The Board shall elect, from amongst its members, Vice-Chairman who shall exercise such of the powers and perform such of the functions of the Chairman as may be prescribed or as may be delegated to him by the Chairman.
- (6) The term of office of the members and the manner of filling vecancies among, and the procedure to be followed in the discharge of their functions by, the members shall be such as may be prescribed.

(7) Any officer of the Central Government, not being a member of the Board, when deputed by that Government in this behalf, shall have the right to attend the meetings of the Board and take part in the proceedings thereof but shall not be entitled to vote.

8) The Board may associate with itself in such manner, subject to such conditions and for such purposes as may be prescribed, any person whose assistance or advice it may desire in complying with any of the provisions of this Act and a person so associated shall have the right to take part in the discussions of the Board relevant to the purposes for which he has been associated but shall not have the right to vote and shall be entitled to receive such allowances or fees as may be fixed by the Central

(9) No act or proceeding of the Board or any committee appointed by it under section 9 shall be invalidated merely by reason of-

(a) Any vacancy in, or any defecting the constitution of, the Board or such committee; or

(b) any defect in the appointment of a person acting as a member of the Board or such committee; or (c) any irregularity in the procedure of the Board

or such committee not affecting the merits of the

- (10) The Board shall meet at such times and places and shall observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum at meetings) as may be provided by regulations made by the Board under this Act.
- 5. Salary and allowances and other conditions of service of chairman and allowances of members.—(1) The Chairman shall be entitled to such salary and allowances and shall be subject to such conditions of service in respect of leave, penson, provident fund and other matters as may, from time to time, be fixed by the Central Government.
- (2) The members of the Board shall receive such allowances as may be fixed by the Central Government.
- 6. Resignation of members.—A member, other than an ex-officio member, may resign his office by giving notice thereof in writing to the Central Government and on such regsignation being accepted, he shall be deemed to have vacated his office.
- 7. Officers of the Board and other staff.—(1) The Chairman shall be the chief executive of the Board and shall exercise such powers and perform such duties as may be prescribed.
- (2) The Central Government shall appoint a Chief Coconut Development Officer to exercise such powers and perform such duties as may be prescribed or as may be delegated to him by the Chairman.

(3) The Chief Coconut Development Officer appointed under sub-section (2) shall have the right to attend the meetings of the Board and its committees appointed under section 9 and take part in the proceedings thereof but shall not be entitled to vote.

(4) The Central Government shall appoint a Secretary to the Board who shall exercise such powers and perform such duties as may be prescribed or as may be delegated to him by the Board or the Chairman.

(5) The Chief Coconut Development Officer and the Secretary shall be entitled to such salary and allowances and shall be subject to such conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be fixed by the Central Government.

(6) Subject to such control and restrictions as may be prescribed, the Board may appoint such other officers and employees as may be necessary for the efficient performance of its functions and the method of appointment, the conditions of service and the scales of pay and allowances of such other officers and employees of the Board shall be such as may be provided by the Board by regulations made under this Act.

(7) The Chairman, the Chief Coconut Development Officer, the Secretary and other officers and employees of the Board shall not undertake any work unconnected with their duties under this Act except with the permission

of the Central Government.

8. Special provision for transfer of employees to the Board.—(1) On the establishment of the Board, it shall be lawful for the Central Government to transfer to the Board, by order, and with effect from such date or dates as may be specified in the order, any officer or other employee holding office as such in the Directorate of Coconut Development immediately before the date on which the Board is established:

Provided that the scale of pay of the post to which such officer or other employee is transferred shall not be lower than the scale of pay of the post he was holding immediately before such transfer and the other terms and conditions of service (including pension, leave, provident fund and medical benefits) of the post to which he is transferred shall not be less favourable than the terms and conditions of service in relation to the post held by him immediately before such transfer:

Provided further that if, immediately before the date of his transfer, any such officer or other employee is officiating in a higher post under the Central Government either in a leave vacancy or in any vacancy of specified duration, his pay and other allowances, if any, on transfer, shall be protected for the unexpired period of such vacancy and thereafter he shall be entitled to the scale of pay applicable to the post under the Central Government to which he would have reverted.

(2) Before any order is issued under sub-section (1), all officers and other employees of the Directorate of Coconut Development shall be given an option in such form as may be prescribed, and within such time as may be specified in that behalf by the Central Government, to express their willingness or otherwise to become employees of the Board and such option once exercised shall be final:

Provided that no order under sub-section (1) shall be made in relation to any officer or other employee of the Directorate of Coconut Development who has intimated his intention of not becoming an employee of the Board within the time specified in that behalf:

Provided further that such of the persons employed by the Central Government in the said Directorate, who do not express, within the time specified in that behalf, their intention of becoming the employees of the Board, shall be dealt with in the same manner and in accordance with the same rules as would apply to the employees of the Central Government in the event of the reduction of the strength of the Department in which such persons have been employed.

(3) An Officer or other employee transferred by an order made under sub-section (1) shall, on and from the date of transfer, cease to be an employee of the Central Government and become an other or other employee of the Board with such designation as the Board may determine and shall, subject to the provisions of the first and second provisos to sub-section (1), be governed by the regulations made by the Board under this Act in respect of remuneration and other conditions of service (including pension, leave, provident fund and medical benefits) and shall continue to be an officer or other

employee of the Board unless and until his employment. is duly terminated by the Board:

Provided that till such time as the regulations referred to above governing the conditions of service of its officers or other employees are framed by the Board, the relevant rules and orders framed by the Central Government shall continue to be applicable to such officers or other

(4) If a question arises whether the terms and conditions of service prescribed in the regulations framed by the Board in respect of any matter, including remuneration, pension, leave, provident fund and medical benefits, are less favourable than those attached to the post held by an officer or other employee immediately before his transfer to the Board, the decision of the Central 2 Government in the matter shall be final.

9. Committees of the Board.—(1) The Board may appoint such committees as may be necessary for the efficient discharge of its duties and performance of its functions under this Act.

(2) The Board shall have the power to co-opt, as members of any committee appointed under sub-section (1) such number of persons who are not members of the Board as it may think fit and the persons so co-opted shall have the right to attend meetings of the committee and take part in its proceedings but shall not have the right to vote.

(3) The persons co-opted as members of a committee under sub-section (2) shall be entitled to receive such allowances or fees for attending meetings of the committee

as may be fixed by the Central Government.

10. Functions of the Board.—(1) It shall be the duty of the Board to promote, by such measures as it thinks fit, the development under the control of the Central Government of the coconut industry.

(2) Without prejudice to the generality of the provisions of sub-section (1), the measures referred to their in max.

provide for-

(a) adopting measures for the development of concnut industry so that farmers, particularly small farmers, may become participants in, and beneficiaries of, the development and growth of coconut industry;

(b) recommending measures for improving the marke-

ting of coconut and its products in India;

(c) imparting technical advice to any person who is engaged in the cultivation of coconut or the processing or marketing of coconut and its products;

(d) providing financial or other assistance for the development of high yielding coconut hybrids, adoption of improved methods of cultivation of coconut, modern technology for processing of coconut and extension of areas under coconut cultivation, (including replanting) with a view to improving the growth of coconut industry;

(e) adopting such measures as may be practicable for assisting coconut growers to get incentive prices including recommending, as and when necessary minimum and maximum prices for coconut and

its products:

(f) recommending measures for regulating import and

export of coconut and its products;

(g) collecting statistics from growers of coconut, dealers in coconut, manufacturers of coconut products and such other persons and institutions as may be prescribed, on any matter relating to coconut industry and publishing the statistics so collected or portions thereof or extracts therefrom;

(h) fixing grades, specifications and standards for

coconut and its products;

(i) financing suitable schemes in consultation with the Central Government and the Governments of the States where coconut is grown on a large scale. so as to increase the production of coconut and to improve its quality and yield; and for this purpose evolving schemes for award of prizes or grant of incentives to growers of coconut and the manufacturers of its products and for providing marketing facilities for coconut andits products;

(j) assisting, encouraging, promoting or financing agricultural, technological, industrial or economic

research on coconut and its products is such manner as the Board may deem fit by making use of available institutions;

(k) andertaking such publicity and publishing such periodicals, books or bulletins, on the research and development of coconut and its products. as may be found necessary;

 setting up of regional offices and other agencies for the promotion and development of production, grading and marketing of coconut and its products in coconut growing States and Union territories for the efficient discharge of the functions and objectives of the Board;

(m) such other measures as may, having regard to the purposes of this Act, be prescribed by the Central Government in consultation with the Governments of the States where coconut is grown on a large scale.

(3) The Board shall perform its functions under this section in accordance with, and subject to, such rules as may be made by the Central Government.

11. Dissolution of the Board.—(1) The Central Government may, by notification in the Official Gazette. and for reasons to be specified therein, direct that the Board shall be dissolved from such date and for such period as may be specified in the notification:

Provided that before issuing any such notification, the Central Government shall give a reasonable opportunity to the Board to make representations against the proposed dissolution and shall consider the representations, if any, of the Board.

(2) When the Board is dissolved under the provisions

of sub-section (1),-

(a) all members, notwithstanding that their term of office has not expired, shall, from the date of dissolution, vacate their offices as such members:

(b) all powers and duties of the Board shall, during the period of dissolution, be exercised and performed by such person or persons as the Central Government may appoint in this behalf and their remuneration shall be such as may be prescribed;

(c) all funds and other properties vested in the Board shall, during the period of dissolution, vest in

the Central Government; and
(d) as soon as the period of dissolution expires, the Board shall be reconstituted in accordance with the provisions of this Act.

CHAPTER III

FINANCE, ACCOUNTS AND AUDIT

12. Grants and loans by the Central Government.—The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Board by way of grants or loans such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

Constitution of Coconut Development Fund.-(1) There shall be formed a Fund to be called the Coconut Development Fund and there shall be credited thereto-

(a) any sums of money which the Central Government may, after due appropriation made by Parliament by law in this behalf, provide from and out of the proceeds of cess credited under section 4 of the Copra Cess Act, 1979, after deducting therefrom the expenses of collection of the cess and the amount, if any, refunded;

(b) any grants or loans granted by the Central Government for the purposes of this Act;

(c) any grants or loans that may be made by any persons for the purposes of this Act including loans under section 14;

(d) any grants or donations from Sian Governments, voluntary organisations or other institutions:

Provided that no such grant, loan or donation shall be credited to the fund except with the prior approval of the Central Government.
(2) The Fund shall be applied—

(a) for meeting the cost of the measures referred to in section 10;

(b) for meeting the salaries, allowances and other remuneration of the members, officers and other employees, as the case may be, of the Board;

(c) for meeting the other administrative expenses of the Board and any other expenses authorised by or under this Act:

(d) for repayment of any loans.

Borrowing powers of the Board.-(1) The Board may, for the purposes of carrying out its functions under this Act, and with the previous approval of, and subject to the directions of the Central Government, borrow money from -

(a) the public by the issue or sale of bonds or debentures or both, carrying interest at such rates as may be specified therein:

(b) any bank or other institution;

(c) such other authority, organisation or institution as may be approved by the Central Government in this behalf

(2) The Central Government may guarantee the re-payment of the monies borrowed by the Board under sub-section (1) and the payment of interest thereon and other incidental charges.

15. Accounts and audit.—(1) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Board shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General of India and person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Board.

(4) The accounts of the Board as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of

Parliament.

CHAPTER IV

CONTROL BY CENTRAL GOVERNMENT

- Directions by Central Government.-The Board shall carry out such directions as may be issued to it from time to time by the Central Government for the efficient administration of this Act.
- Returns and reports.—(1) The Board shall furnish to the Central Government at such time and in such form and manner as may be prescribed or as the Central Government may direct, such returns and statements and such particulars in regard to any proposed or existing programme for the promotion and development of the coconut industry, as the Central Government may, from time to time, require.
- (2) The Board shall furnish a programme of its, activities for each financial year to the Central Government for their information and directions, if any.
- (3) Without prejudice to the provisions of sub-section (1), the Board shall, as soon as possible, after the end of each financial year, submit to the Central Government a report in such form and before such date, as may be prescribed, giving a true and full account of its activities. policy and programmes during the previous financial усаг.
- (4) A copy of the report received under sub-section (3) shall be laid, as soon as may be, after it is received, before each House of Parliament.

CHAPTER V

MISCELLANEOUS

- 18. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the Central Government, or the Board or any committee appointed by it, or any member of the Board or such committee, or any officer or other employee of the Central Government or of the Board or any other person authorised by the Central Government or the Board, for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.
- 19. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

 (a) the powers which may be exercised and functions which may be performed by the Vice-Chairman of the Board under sub-section (5) of section 4;

- (b) the term of office of the members, the manner of filling vacancies among, and the procedure to be followed in the discharge of their functins by, the members, under sub-section (6) of section 4;
- (c) the manner in which and the purposes for which any person may be associated by the Board under sub-section (8) of section 4;
 (d) the powers which may be exercised and the duties which may be performed by the Chairman as the chief executive of the Board under sub-section (1)

of section 7:

(e) the powers which may be exercised and the duties which may be performed by the Chief Coconut Development Officer of the Board under sub-sec-

tion (2) of section 7.:
(1) the powers which may be exercised and the duties which may be performed by the Secretary of the

Board under sub-section (4) of section 7;
(g) the control and restrictions subject to which officers and other employees may be appointed

others and other employees may be appointed by the Board under sub-section (6) of section 7; (h) the form in which option may be given by the officers and other employees of the Directorate of Coconut Development under sub-section (2)

of Coconut Development under sub-section (2) of section 8:
(i) the collection of statistics in respect of any matter

relating to coconut industry under clause (g) of sub-section (2) of section 10; (j) the matters in respect of which the Board may undertake measures in the discharge of its functions under clause (m) of sub-section (2) of

section 10;
(k) the remuneration and other allowances payable to the person or persons referred to in clause (b)

of sub-section (2) of section 11; (1) the form in which the accounts of the Board shall be maintained under sub-section (1) of section 15;

(m) the form and manner in which and the time at which the Board may furnish returns and reports to the Central Government under sub-section (1) of section 17;

(n) the form in which and the date before which the Board shall furnish to the Central Government the report of its activities and programmes under sub-section (3) of section 17;

(o) any other matter which has to be, or may be, prescribed by rules under this Act.

20. Power to make regulations.—(1) The Board may, with the previous sanction of the Central Government, by notification in the Official Gazette, make regulations not inconsistent with the provisions of this Act and the rules made thereunder, to provide for all matters for which provision is necessary or expedient for the purposes of giving effect to the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such regulations may provide for all or any of the following matters, namely:—

 (a) the times and places at which meetings of the Board or any committee thereof, shall be held and the procedure to be followed thereat, and the number of members which shall form a quorum at a meeting under sub-section (10) of section 4;

- (b) the method of appointment, the conditions of service and the scales of pay and allowances of any of the officers and other employees of the Board under sub-section (6) of section 7;
- (c) generally, for the efficient conduct of the affairs of the Board.
- (3) The Central Government may, by notification in the Official Gazette, modify or rescind any regulation sanctioned by it and the regulation so modified or reacting ded shall have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or rescission shall be without prejudice to the validity of anything done under the regulation before its modification or rescission.

21. Rules and regulations to be laid before Parlia-

ment.—Every rule and every regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session. for a total period of thirty days which may be comprised in one session or in two or more successive sessins, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation, as the case may be, or both Houses agree that the rule or regulation, as the case may be, should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Assented to on 19-3-1979.

THE WORKING JOURNALISTS AND OTHER NEWSPAPER EMPLOYEES (CONDITIONS OF SERVICE) AND MISCELLANEOUS PROVISIONS (AMENDMENT) ACT, 1979

ACT No. 6 of 1979

AN ACT

further to amend the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955.

WHEREAS the Wage Board constituted under section 9 of the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955) by the notification of the Government of India in the Ministry of Labour, No. S.O. 809, dated the 6th February, 1976 for fixing and revising rates of wages in respect of working journalists and the Wage Board constituted under section 13°C of the said Act by the notification of the Government of India in the Ministry of Labour, No. S.O. 1958, dated the 11th June, 1975 for fixing and revising rates of wages in respect of non-journalist newspaper employees have not been able to function effectively;

AND WHEREAS the consequent delay on the part of the said Boards in making their recommendations to the Central Government has impeded the making of proper provision for securing to working journalists and non-journalist newspaper employees just conditions of work;

AND WHEREAS for dealing with the situations referred to in the foregoing paragraphs and matters arising therefrom it is necessary in the public interest to make alternative arrangements for the purpose of fixing and revising rates of wages in respect of working journalists and in respect of non-journalist newspaper employees under the said Act and thereby securing to them speedily just conditions of work;

515

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:--

- 1. Short title and commencement.—(1) This Act may be called the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1979.
- (2) It shall be deemed to have come into force on the 31st day of January, 1979.
- 2. Amendment of section 2.—In section 2 of the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955) (hereinafter referred to as the principal Act), after clause (e), the following clause shall be inserted, namely:—

'(ee) "Tribunal" means,-

- (i) in relation to working journalists, the Tribunal constituted under section 13AA; and
- (ii) in relation to non-journalist newspaper employees, the Tribunal constituted under section 13DD;
- 3. Insertion of new section 13AA.—In Chapter !I of the principal Act, after section 13A, the following section shall be inserted, namely:—
 - "13AA. Constitution of Tribunal for fixing or revising rates of wages in respect of working journalists.—(1) Notwithstanding anything contained in this Act, where the Central Government is of opinion that the Board constituted under section 9 for the purpose of fixing or revising rates of wages in respect of working journalists under this Act has not been able to function (for any reason whatsoever) effectively, and in the circumstances, it is necessary so to do, it may, by notification in the Official Gazette, constitute a Tribunal, which shall consist of a person who is, or has been, a Judge of a High Court or the Supreme Court, for the purpose of fixing or revising rates of wages in respect of working journalists under this Act.

(2) The provisions of sections 10 to 13A shall apply to, and in relation to, the Tribunal constituted under sub-section (1) of this section, the Central Government and working journalists, subject to the modifications that—

 (a) the references to the Board therein, wherever they occur, shall be construed as references

to the Tribunal;

Tribunal; and

(b) in sub-section (3) of section 11,—
(i) the reference to the office of Chairman or any other member of the Board shall be construed as a reference to the office of the person constituting the

(ii) the reference to section 9 shall be construed as a reference to sub-section (1) of this section; and

(c) the references in section 13 and section 13A to section 12 shall be construed as references to section 12 read with this section.

(3) The Tribunal, in discharging its functions under this Act, may act on the evidence recorded by the Wage Board or partly recorded by the Wage Board and partly recorded by itself:

Provided that if the Tribunal is of opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interests of justice, it may resummon any such witness, and after such further examination, cross-examination and re-examination, if any, as it may permit, the witness shall be discharged.

(4) On the constitution of a Tribunal under subsection(1), the Board constituted under section 9 and functioning immediately before such constitution shall cease to exist and the members constituting that Board shall be deemed to have vacated their offices: Provided that any interim rates of wages fixed by the Central Government under section 13A in respect of working journalists and in force immediately before the constitution of the Tribunal shall remain in force until the order of the Central Government under section 12 read with this section comes into operation."

4. Insertion of new section 13 DD.—In Chapter IIA of the principal Act, after section 13D, the following section shall be inserted, namely:—

- ob inserted, namely:—

 "13DD. Constitution of Tribunal for fixing or revising rates of wages in respect of non-journalist newspaper employees.—(1) Notwithstanding anything contained in this Act, where the Central Government is of opinion that the Board constituted under section 13C for the purpose of fixing or revising rates of wages in respect of non-journalist newspaper employees under this Act has not been able to function (for any reason whatsoever) effectively, and in the circumstances, it is necessary so to do, it may, by notification in the Official Gazette, constitute a Tribunal, which shall consist of a person who is, or has been, a Judge of a High Court or the Supreme Court, for the purpose of fixing or revising rates of wages in respect of non-journalist newspaper employees under this Act.
- (2) The provisions of sections 10 to 13A shall apply to, and in relation to, the Tribunal constituted under sub-section (1) of this section, the Central Government and non-journalist newspaper employees, subject to the modifications that—

 (a) the references to the Board and working journalists therein, wherever they occur, shall be construed respectively as references to the Tribunal and to non-journalist newspaper employees;

(b) in sub-section (3) of section 11,-

(i) the reference to the office of Chairman or any other member of the Board shall be construed, as a reference to the office of the person constituting the Tribunal; and

(ii) the reference to section 9 shall be construed as a reference to sub-section (1) of this section; and

- (c) the references in section 13 and section 13A to section 12 shall be construed as references to section 12 read with this section.
- (3) The Tribunal, in discharging its functions under this Act, may act on the evidence recorded by the Wage Board or partly recorded by the Wage Board and partly recorded by itself:
- Provided that if the Tribunal is of opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interests of justice, it may resummon any such witness, and after such further examination, cross-examination and re-examination, if any, as it may permit, the witness shall be discharged.
- (4) On the constitution of a Tribunal under subsection (1), the Board constituted under section 13C and functioning immediately before such constitution shall cease to exist and the members constituting that Board shall be deemed to have vacated their offices:
- Provided that any interim rates of wages fixed by the Central Government under section 13A read with section 13D in respect of non-journalist newspaper employees and in force immediately before the constitution of the Tribunal shall remain in force until the order of the Central Government under section 12 read with this section comes into operation."
- Amendment of section 19.—In section 19 of the principal Act, after the words "member of the Board", the words "or the person constituting the Tribunal" shall be inserted.

- 6. Amendment of section 20.—In section 20 of the principal Act, in clause (d) of sub-section (2), after the word "Board", the words "or, as the case may be, the Tribunal," shall be inserted.
- Repeal and saving.—(1) The Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Ordinance, 1979 (3 of 1979) is hereby repealed.
- (2) Notwithstanding such repeal, Anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

Assented to on 3rd May, 1979

THE APPROPRIATION (NO. 3) ACT, 1979

ACT No. 19 of 1979

ΑN

ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year, 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:--

1. Short title. —This Act may be called the Appropriation (No. 3) Act, 1979.

2. Issue of Rs. 46804, 61,44,000 out of the Consolidated Fund of India for the year 1979-80.—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sum-specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1979 (7 of 1979)] to the sum of forty-six thousand eight hundred and four crores, sixty-one lakhs and forty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year, 1979-80 in respect of the services specified in column 2 of the Schedule.

- 3. Appropriation.—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.
- 4. Construction of references to Ministries and Departments in the Schedule.—References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 19th February, 1979, and shall, on or after that date, be construed as references to the appropriate Ministries or Department as reconstituted from time to time.

THE SCHEDULE

(See sections 2, 3 and 4)

No. of Vote	Services and purposes		Sums not exceeding			
,		_	Voted by Parliament	Charged on the Consolidated Fund	Total T	
ı	2			. 3	•	
	P		Rs.	Rs.	Rs.	
1	Department of Agriculture	Revenue	2,52,06,000	10,000	2,52,16,000	
2	Agriculture	Revenue	143,67,66,000		143,67,66,000	
	•	Capital '	646,07,95,000	125,15,40,000	771,23,35,000	
3	Fisheries	Revenue	28,81,22,000	120,200,11,111	28,81,22,000	
-		Capital	30,83,65,000	22,50,000	31,06,15,000	
4	Animal Husbandry and Dairy Deve-	Revenue	92,06,17,000	20,000	92,06,37,000	
	lopment.	Capital	23,65,95,000	82,75,000	24,48,70,000	
5	Forest	Revenue	37,41,77,000		37,41,77,000	
		Capital	4,73,99,000	6,18,00,000 *	10,91,99,000	
6	Department of Food	Revenue	572,74,34,000	3,10,000	572,77,44,000	
		Capital	47,42,90,000	80,00,000	48,22,90,000	
7	Department of Rural Development	Revenue	359,71,28,000	6,000	359,71,34,000	
•	Dipariment of Raise Development	Capital	26,34,68,000	6,59,75,000	32,94,43,000	
8	Department of Agricultural Research	Revenue	10,20,000	0,33,73,000	10.20.000	
·	and Education.	ICC AC II CIC	10,20,000		10,20,000	
9	Payments to Indian Council of Agri- cultural Research.	Revenue	87,80,98,000	• •	87,80,98,000	
10	Department of Irrigation	Revenue	32,75,09,000		32,75,09,000	
		Capital	7,62,52,000	23,55,00,000	31,17,52,090	
11	Ministry of Commerce, Civil Supplies	Revenue	1.83,97,000	20,00,00,000	1,83,97,000	
	and Co-operation.	Тетти	1,05,71,000		1,03,77,000	
12	Foreign Trade and Export Production	Revenue	372,72,27,000		372,72,27,000	
		Capital	336,02,40,000		336,02,40,000	
13	Civil Supplies and Co-operation	Revenue	21,18,86,000	• •	21,18,86,000	
	a complete and to operation	Capital	26,87,00,000	3,49,00,000	30,36,00,000	
14	Ministry of Communications	Revenue	2,47,70,000	5,47,00,000	2,47,70,000	
	Communications	Capital	13,18,00,000		13,18,00,000	
15	Overseas Communications Service	Revenue	13,40,62,000		13,40,62,000	
••	O 1413-643 COMMUNICAÇIOUS Set 1166 11	Capital	10,06,82,000		10,06,82,000	
16	Posts and Telegraphs-Working	Revenue	700,99,70,000	30,000	701,00,00,000	
••	Expenses,	Revenue	700,99,70,000	30,000	701,00,00,000	
17	General Revenues, Appropriations	Revenue	25 8,57,78,000	•	258,57,78,000	
	to Reserve Funds and Repayment of					
	Loans from General Revenues.		100 00 10 000			
18	Capital Outlay on Posts and Telegraphs:	Capital	403,86,16,000		403,86,16,000	
12	Ministry of Defence	Revenue	100,78,78,000		100,78,78,000	
	•	Capital	63,88,90,000	7,44,000	63,96,34,000	

20,63,73,000

69.18.83,000

20.95,56,000

5,000

1,97,66,000

515

Revenue

Capital ·

Revenue

Capital

20,63,73,000

69,18,83,000

20,95,51,000

1,97,66,000

63

64

Information and Publicity

Broadcasting

ı	2			3
65	Ministry of Labour	Revenue	85,00,000	
66	Labour and Employment	Revenue	83,95,58,000	25,000
67	Ministry of Law, Justice and Com-	Capital Revenue	36,75,000 12,78,12,000	• •
07	pany Affairs.	Capital	1,00,000	
68 69	Administration of Justice Ministry of Petroleum, Chemicals and	Revenue Revenue	39,27,000 1,13,31,000	84,77,000
70	Fertilizers. Petroleum and Petro-Chemicals Indus-	Revenue	141,69,21,000	4.1
	tries.	Capital	100,11,37,000	
71	Chemicals and Fertilizers Industries	Revenue Capital	292,93,91,000 338,31,59,000	
72	Ministry of Planning	Revenue	2,41,000	
73	Statistics	Revenue	15,72,76,000	
74 75	Planning Commission Ministry of Shipping and Transport	Revenue Revenue	3,13,32,000	10,000
76	Roads	Revenue	118,63,91,000	25,000
77	Ports, Lighthouses and Shipping	Capital . Revenue	111,35,64,000 65,55,39,000	11.70,00,000 4,000
//	FORK, Eighthouses and Simpping	Capital	229,18,70,000	6,12,40,000
78	Road and Inland Water Transport	Revenue	1,40,00,000	
79	Department of Steel"	Capital Revenue	16,38,75,000	2,37,70,000
,,	Department of ottel	Capital	348,40,89,000	14,40,50,000
80	Department of Mines	Revenue	39,00,000	
81	Mines and Minerals	Revenue Capital	51,72,06,000 67,76,93,000	50,000 60,00,000
82	Department of Supply	Revenue	22,78,000	00,00,000
83	Supplies and Disposals	Revenue	7,48,70,000	
84	Department of Rehabilitation	Revenue Capital	24,80,00,000 12,73,90,000	1,10,000 10,51,10,000
85	Ministry of Tourism and Civil Aviation	Revenue.	54,71,000	10,31,10,000
86	Meteorology	Revenue	20,10,68,000	
87	Aviation	Capital Revenue	2,96,48,000 27,48,75,000	50,000
(,,		Capital	41,25,63,000	4,00,000
88	Tourism	Revenue	5,05,12,000	
89	Ministry of-Works and Housing	Capital Revenue	10,46,11,000 1,26,59,000	
90	Public Works	Revenue	94,39,09,000	30,000
91	Water Supply and Same	Capital	29,02,89,000	15,00,000
92	Housing and Urban Development	Revenue Revenue	82,17,00,000 19,75,90,000	76,25,000
		Capital	54,95,51,000	43,20,93,000
93	Stationery and Printing	Revenue	41,16,45,000	4,000
94	Department of Atomic Energy	Revenue	54,05,000	
95	Atomic Energy Research, Develop- ment and Industrial Projects.	Revenue Capital	92,80,91,000 75,64,55,000	• •
96	Nuclear Power Schemes	Revenue -	64,05,21,000	
97	Department of Culture	Capital	.56,47,36,000	**
98	Archuantom	Revenue Revenue	11,91,21,000	
99	Department of Electronics	Revenue	6,96,48,000	
		Capital	12,02,90,000 6,64,10,000	• •
100	Department of Science and Technology	Revenue	32,71,72,000	
		Capital	1,10,00,000	
101	Survey of India	Revenue	22,05,00,000	
102	Grants to Council of Scientific and Industrial Research.	Revenue	51,16,07,000	
103	Department of Space	Revenue Capital	41,45,67,000 32,64,24,000	••
104	Lok Sabha	Revenue	5,47,22,000	1,18,000
105	Rajya Sabha	Revenue	2,11,37,000	85,000
106	Department of Parliamentary Affairs	Revenue	25,11,000	
	CHARGED—Staff, Household and Allowances of the President.	Revenue		71,98,000
107	Secretariat of the Vice-President	Revenue	5,58,000	•
•	CHARGED - Union Public Service Commission,	Revenue	• •	3,08,94,000
	TOTAL		. 15986,40,19,000	30818,21,25,000

Assented to on 4-5-1979.

THE MERCHANT SHIPPING (AMENDMENT) ACT. 1979

(ACT No. 20 of 1979)

AN

ACT

further to amend the Merchant Shipping Act, 1958.

Br it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—.

- 1. Short title.—This Act may be called the Merchant Shipping (Amendment) Act, 1979.
- 2. Insertion of new Part VIA.—In the Merchant Shipping Act, 1958 (44 of 1958) (hereinafter referred to as the principal Act), after Part VI, the following Part shall be inserted, namely:—

'PART VIA

OBLIGATION OF CERTAIN CERTIFICATE HOLDERS TO SERVE GOVERNMENT OR IN INDIAN SHIPS

87A. Definitions.—In this Part, unless the context otherwise requires,—

- (a) "appointed day" means the date on which the Merchant Shipping (Amendment) Act, 1979, comes into force;
- (b) "certificate" means-
 - (i) a certificate of competency referred to to in section 78; or
 - (ii) a certificate of service referred to in section 80; or
 - (iii) a certificate of competency or service referred to in section 86,

which has been obtained by any person by availing of training facilities in any of the merchant navy training establishments in India or experience of sea service on board any Indian ship or Indian Naval ship:

- (c) "Government" includes—
 - (i) a Board of Trustees constituted under the Major Port Trusts Act, 1963 (38 of 1963), for any port

(ii) a corporation established by or under a Central, Provincial or State Act,

- (iii) a Government company within the meaning of section 617 of the Companies Act, 1956 (1 of 1956), and
- (iv) a Merchant Navy Training Institution financed wholly or mainly by Government:
- (d) "suitable employment", in relation to the holder of any certificate, means employment in a capacity for which the holding of such certificate is an essential qualification.
- 87B. Holders of certificates to serve the Government or in Indian ships for certain period.—(1) Every citizen of India who obtains, on or after the appointed the day, a certificate shall be liable to serve Government, or in any Indian ship, for such period not extending beyond four years from the date on which he obtains such certificate or for such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.
- (2) No citizen of India who has obtained, on or after the appointed day, a certificate shall accept any employment other than an employment under the Government or in any Indian ship, before the expiry of the period during which he is liable to serve the Government or in any Indian ship in accordance with the provisions of sub-section (1), and the orders made thereunder.
- (3) Notwithstanding anything contained in sub-section (1) or sub-section (2), a citizen of India who has obtained, on or after the appointed day, two or more certificates shall not be liable to serve under the Government or in any Indian ship for any period or periods exceeding, or, as the case may be, exceeding in the aggregate,

seven yers or such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.

- 87C. Exemption from section 87B.—(1) When any person referred to in section 87B has failed to secure suitable employment within a reasonable period from the date on which he applied for the same, he may make an application to the Director General for exempting him from the requirements of sub-section (1) and (2) of that section and if the Director General is satisfied that the grounds stated in the application justify the exemption sought for, he shall. by order, exempt such person from the requirements of those sub-sections.
- (2) The Director-General may, either on his own motion or on an application made by an person referred to in section 87B, by order in writing, exempt such person from the requirements of sub-sections (1) and (2) of that section, if the Director-General is satisfied—
 - (a) that it is necessary so to do for compliance with any request made by the Government of any foreign country to make available the services of Indian personnel for meeting shortage of qualified personnel in its ships or shore establishments, or for compliance with any request made by any agency of the United Nations Organisation for making available Indian personnel for providing consultancy services on its behalf in technical co-operation or technical assistance programme in any country; or

(b) that such person is likely to suffer undue hardship if he is not so exempted.

- (3) An application for exemption under sub-section (1) or sub-section (2) shall set out clearly all the particulars on the basis of which such exemption is applied for.
- (4) Every such application shall be disposed of by the Director-General as expeditiously as possible and where the Director-General refuses to grant the exemption applied for, he shall record his reasons therefor and communicate the same to the applicant.
- (5) Where, within a period of forty-five days of the date of receipt of any such application, the Director-General does not refuse to grant the exemption applied for, or does not communicate the refusal to the applicant, the Director-General shall be deemed to have granted the exemption applied for.
- (6) Where the Director-General refuses to grant the exemption applied for, the applicant may prefer an appeal against such refusal to the Central Government within thirty days of the receipt of the order of the Director-General refusing the exemption and the Central Government may make such orders as it deemes fit:

Provided that the Central Government may admit any appeal after the expiry of the period aforesaid, if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time:

Provided further that no order confirming the order of the Director-General shall be made under this subsection without giving the appellant an opportunity to represent his case.

- 87D. Particulars of certificate. etc., to be jurnished.— Every citizen of Indian who obtains, on or after the appointed day, a certificate, shall furnish. in such form and at such itervals as may be prescribed, particulars of the certificate or certificates obtained by him and of his employment.
- 3. Amendment of section 377.—In section 377 of the principal Act,—
 - (a) after sub-section (1), the following sub-section shall be inserted, namely:—
 - "(1A) Any certificate within the meaning of clause (b) of section 87A may be cancelled or suspended for an specified period by the Central Government if the person to whom such certificate has been granted has contravened the provisions of sub-section (1) or sub-section (2) of section 87B:

Provided that no order under this sub-section shall be passed by the Central Government unless the person concerned has been given an opportunity of making a representation against the order proposed.";

(b) in sub-section (2), for the words, brackets and figure "sub-section (1) or", wherever they occur, the words, brackets, figures and latter "sub-section (1) or sub-section (1A) or" shall be substituted.

Assented to on 10th May, 1979.

THE FINANCE ACT, 1979

(ACT No. 21 of 1979)

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 1979-80.

Bg it enacted by Parliament in the thirtieth year of Republic of India as follows:—

CHAPTER I

- 1. Short title and commencement.—(1) This Act may be called the Finance Act, 1979.
- (2) Save as otherwise provided in this Act, sections 2 to 27 and sections 44, 45 and 46 shall be deemed to have come into force on the 1st day of April, 1979.

CHAPTER II

RATES OF INCOME-TAX

- 2. Income-tax.—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1979, income-tax shall be charged at the rates specified in Part 1 of the First Schedule and shall be increased.—
 - (a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and
 - (b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein,

- (2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any not agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then,—
 - (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but with out being liable to tax), only for the purpose of charging income-tax in respect of the total income; and
 - (b) the income-tax chargeable shall be calculated as follows:—
 - (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income.
 - Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or; as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (ii) the net agricultural income shall be incrased by a sum of eight thousand rupces and th amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph II or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;
- Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) wind clause (ii) of the provisio below Sub-Paragraph I or, as the case may be, Sub-Paragraph I of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply:

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determine in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds seventy per cent of the amount by which the total income exceeds ten rhousand rupees,

the excess shall be disregarded;
(iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

- (3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act. 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.
- (4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194 D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.
- (5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Incometax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such incometax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in eases to which the provisions of a Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

- (6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provisions of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any next agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-esection (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—
 - (a) the net agricultural income shall be taken into account, in the manner provided in clause (b)

(that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance shall be so calculated, charged or computed as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating the surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income

as so increased were the total income: *Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall.

> (iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (1) shall be reduced by the amount of income-"advance tax" tax or, as the case may be, determined in accordance with sub-clause (ii):

> Provided that where the sum so arrived at exceeds sixty per cent of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded:

(iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total

(7) For the purposes of this section and the First Schedule,

(a) "company in which the public are substantially intrested" means a company which is such a company as is referred to in section 108 of the Income-tax Act:

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Incometax Act for the assessment year commencing on the 1st day of April, 1979, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in, mining.

Explanation. -For the purposes of this clause, company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax

Act) is not less than fifty-one per cent of such total income; (d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance):

(e) "net agricultural income", in relation to a person means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Acr shall have the meanings respectively assigned to them in that Act.

CHAPTER III DIRECT TAXES

Income-tax

Amendment of section 10.—In section 10 of the Income-tax Act,-(a) in clause (6), in the Explanation to sub-clause (viia), with effect from the 1st day of June, 1979,—

 (i) in clause (ii), the word "or" shall he inserted

at the end: (ii) after clause (ii), the following clause shall be inserted, namely:-

"(iii) such other field as the Central Government may, having regard to the availability of Indians having specialised knowledge and experience therein, the needs of the country and other relevant circumstances, by notification in the Official Gazette, specify,";

(b) in clare (15), in sub-clause (ii), the following proviso shall be inserted with effect from the ist day of April, 1980, namely:-

"Provided that where in the case of an assessee the interest on deposits in a Public Account of

the nature referred to in item (3) in the Tabl: below rule 3 of the Post Office Savings Banks Rules, 1965 exceeds two thousand two hundred and fifty rupees, the amount of interest on such deposits that shall not be included in the total income of the assessee under his sub-clause shall be two thousand two hundred and fifty rupees;";

(c) after clause (23B), the following clauses shall be inserted and shall be deemed always to have been inserted, namely :-

(23BB) any income of an authority (whether known as the Khadi and Village Industries Board or by any other name) established in a State by or under a State or Provincian Act for the development of khadi or village industries in the State.

Explanation.—For the purposes of this clause, "khadi" and "village industries" have the meanings respectively assigned to them in the Khadi and Village Industries Commission Act, 1956 (6) of 1956);

(23BBA) Anv income of any body or authority whether or not a body corporate or corporation sole)es(ablished, constituded or appointd by or under any Central, State or Provincial Act which provides for the administration of any one or more of the following, that is to say, public religious or charitable trusts or endowments (including maths, temples, gurdwaras, waks, churches, synaggues, agiaries or other plees of public religious worship) or societies for religious or charitable purposes registered as such under the Societies Registration Act, 1860 (21 of 1860), or any other law for the time being in force:

Provided that nothing in this clause shall be construed to exempt from tax the income of any trust, endowment or society referred to therein.

- 4. Amendment of section 35B. -In section 35B of the Income-tax Act, with effect from the 1st day of April, 1980,-
 - (a) in sub-section (1), in clause (b), in sub-clause (i), the words, figures and letters ", where such expenditure is incurred before the 1st day of April, 1978" shall be omitted:
 - (b) sub-section (IA) shall be omitted.
- 5. Amendment of section 35CCA.—In section 35CCA of the Income-tax Act, with effect from the 1st day of June, 1979,—
- (a) for sub-section (1), the following sub-section shall be substituted, namely:-
 - "(1) Where an assessee incurs any expenditure by way of payment of any sum—
 - (a) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved by the prescribed authority; or

 (b) to an association or institution, which has as its object the training of persons for implementing programmes of rural development,

the assessee shall, subject to the provisions of subsection (2), be allowed a deduction of the amount of such expenditure incurred during the previous year.":

(b) in sub-section (2), for the portion beginning with the words "This section applies" and ending with words "in this behalf by the prescribed authority:;" the following shall be substituted, namely:—

"The deduction under sub-section (1) shall not be allowed with respect to expenditure by way of payment of any sum to any association or institution, unless such association or intitution is for the time being approved in this behalf by the prescribed authority:".

6. Amendment o section 36.—In section 36 of the I'come-tax Act, in sub-section (1), with effect from the 4st day of April, 1980.—

(a) after clause (i), the following clause shall be inserted, namely:—

- "(ia) the amount of any premium paid by a federal milk co-operative society to effect or to keep in force an insurance on the life of the cattle owned by a member of a co-operative society, being a primary society engaged in supplying milk raised by its members to such federal milk co-operative society;"
- (b) after clause (vii), the following clause shall be inserted, namely:—
 - '(viia) in respect of any provision for bad and doubtful debts made by a scheduled bank

in relation to advances made by its rural branches, an amount not exceeding one and a half per cent of the aggregate average advances made by such branches, computed in the prescribed manner.

- Explanation. For the purposes of this clause,—
 (i) "rural branch" means a branch of a scheduled bank situated in a place which has a population of not more than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year;
- (ii) "scheduled bank" has the same menning as in the Explanation at the end of clause (b) of sub-section (2) of section 11, but (does not include a co-operative bank;";

(c) in clause (viii),--

- (i) for the portion begining with the words "agricultural development in India" and ending with the words "carried to such reserve account:", the following shall be substituted, namely:--
 - "agricultural development in India or by a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of hourses in India for residential purposes, an amount not exceeding forty per cent of the total income (computed before making any deduction under Chapter VIA) carried to such reserve account:":
- (ii) in the first and second provisos for the words "corporation", the words "corporation or, as the case may be, the company" shall be substituted;
- (iii) the following Explanation shall be inserted at the end, namely: —
 - 'Explanation.—In this clause, public company' shall have the meaning assigned to it in section 3 of the Companies Act, 1956 (1 of 1956);'.
- 7. Amendment of section 37.—In section 37 of the Income-tax Act, in Explanation 1 below sbu-section (3B), for the words ", is certified by the prescribed authority as not exceeding", the words "does not exceed" shall be substituted.
- 8. Amendment of section 54E.—In section 54E of the Income-tax Act,—
 - (1) in sub-section (1),—
 - (a) for the words "fill value of the consideration or any part thereof received or accruing as a result of such transfer", the words "whole or any part of the net consideration" shall be substituted;
 - (d) in clause (a), for the words, "full value of the consideration received or accuring", the words "net consideration" shall be substituted;
 - (c) in clause (b),—
 - (i) for the words "full value of the consideration received or accruing", the words 'net consideration" shall be substituted;
 - (ii) for the words "full value of such consideration" the words "net consideration" shall be substituted;
 - (d) in Explanation,-
 - (i) for the words, brackets and figure 'For the purposes of this sub-section and sub-section (3), "specified asset" means any of the following assets, namely": the following shall be substituted, namely:—
 - 'For the purposes of this sub-section, "specified asset" means—

(a) in a case where the original asset is transferred before the 1st day of March, 1979, any of the following assets, namely:

(ii) after clause (vi), the following clause shall be inserted, namely:-

- "(b) in a case where the original asset is transferred after the 28th day of February, 1979, such National Rural Development Bonds as the Central Government may notify in this behalf in the Official
- Gazette."; (e) in explanation 3, for the words, brackets, figure and letter "the full value of the consideration or any part thereof in any equity shares referred to in clause (m)" the words, brackets, figures and letters "the whole or any

(a)" shall be substituted; (f) in Explanation 4, for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall

part of the net consideration in any equity

shares referred to in sub-clause (va) of clause

be substituted: (g) after Explanation 4, the following Explanation shall be inserted, namely: 'Explanation 5 .- "net consideration". relation to the transfer of a capital asset, means the full value of the consideration received or accruing as a result of transfer of the capital assets as reduced by any expenditure incurred wholly and exclusively in connection with such transfer.";

- (2) in sub-section (1A),-
 - (a) for the words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;
 - (b) for the words, brackets and figures "referred to in clause (vi)", the words, brackets, figures and letter "referred to in sub-clause (vi) of clause (a)" shall be substituted:
 - (c) in clause (a), for the words, brackets and figures "said clause (vi)", the words, brackets and figures "said sub-clause (vi)" shall be substituted;
- (3) in sub-section (2), in the Explantion,-
 - (a) for th words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;
 - (b) for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter 'sub-clause (vi) of clause (a)" shall be substituted;
- (4) in sub-section (3), in the Expl mation,-
 - (a) in clause (iii), for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted:
 - (b) after clause (iii) the following clause shall beinserted, namely:---
 - '(iiia) "specified asset" means-
 - (a) in relation to any additional compensation or additional consideration received before the 1st day of March, 1979, any of the assets referred to in clause (a) of Explanation 1 below sub-section (I);
 - (b) in relation to any additional compensation or additional consideration received after the 28th day of February. 1979, the National Rural Development Bonds referred to in clause (b) of Explanation | below sub-section (1);";
- (5) in sub-section (4) in the Explanation, for the word

- brackets and figures—"clause (vi)", the word, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;
- (6) in sub-section (5), for the word, brackets, and figures "clause (vi)", the words, brackets, figure and letter "sub-clause (vi) of clause (a)" shall be substituted:
- (7) in sub-section (6), for the word, brackets, figure and letter "clause (va)", the words, brackets' figure and letters "sub-clause (va) of clause (a)" shall be substituted.
- 9. Amendment of section 64. In section 64 of the Income-tax Act, with effect from the 1st day of April, 1980,--
 - (a) in sub-section (1),-
 - (i) in Explanation 1, for the words, brackets and figure "For the purposes of cleuse (i)", the words brackets and figures "For the purposes of clause (i) and clause (ii)" shall be substituted:

- (ii) after Explanation 1, the following Explanation shall be inserted, namely:
 "Explanation 1A.—For the purposes of clause (i), where the spouse of an individual is a beneficiary under a trust, the income arising to the trustee from the membership of the trustee in a firm carrying on a business in which such individual is a partner shall, to the extentsuch income is for the immediate or deferred benefit of the spouse of such in individual, be deemed to be income arisnig indicrectly to the spouse of such individual form the membership of the spouse in a firm carrying on a business in which such individual is partner.";
 - (iii) after Explanation 2, the following Explanation shall be inserted, namely:
 - "Explanation 2A,— For the purposes of clause (iii), where the minor child of an individual is a beneficiary under a trust, the income arising to the trustee from the member-ship of the trustee in a firm shall, to the extent such income is for the benefit of the minor child, be deemed to be income arising indirectly to the minor child from the admission of the minor to th benefits of partnership in a firm.";

(b) in sub-sectin (2)-

- (i) for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise than for adequate consideration (the property so converted or transferred being hereinafter referred to as the converter property) shall be substitdted;
- (ii) the Explanation shall be numbered as Explanation I and after Explanation I as so numbered. the following Explanation shall be inserted,
 - Explanation 2.—For the purposes of this section, "income" includes loss.'.
- 10. Amendment of section 89C.—In section 80C of the Income-tax Act, for sub-section (1), the following subsection shall be substituted with effect from the 1st day of April, 1980, namely:
 - "(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, an amount calculated, with reference to the agg, egate of the sums specifed in sub-section (2), at the following rates, namely:-
 - (a) where such aggre- The whole of such eggregate; gate does not exceed Rs. 5,000.

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- (b) where such aggregate exceeds of the amount by which Rs. 5,000 but such aggregate exceeds does not exceed Rs. 5,000;
- (c) where such aggregate exceeds Rs. 10,000 Rs. 10,000 Rs. 10,000 Rs. 10,000."

 Rs. 6,750 plus 20 per cent of the amount by which such aggregate exceeds Rs. 10,000."
- 11. Insertion of new rection 80GGA.—In Chapter VIA of the Income-tax Act, under the heading "B.—Deductions in respect of certain payments".—After section 80GG, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—
 - 80GGA. Deduction in respect of certain donations for scientific research or rural development.—(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, the sums specified in sub-section (2).
 - (2) The sums referred to in sub-section (1) shall be the following namely:
 - the following, namely:—

 (a) any sum paid by the assessee in the previous fear to a scientific research association which has as its object the undertaking of scientific research or to a University, college or other institution to be used for scientific reasearch:
 - Provided that such association. University, college or institution is for the time being approved for the purposes of cause (ii) of subsection (1) of section 35;
 - (b) any sum paid by the assessee in the previous year --
 - (i) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for currying out any programme of rural development approved for the purposes of section 35CCA; or
 - (ii) to an association or institution which has as its object the training of persons for implementing programmes of rural development:
 - Provided that the association or institution is for the time being approved for the purposes of sub-secton (2) of section 36CCA.
- (3) Notwithstanding anything contaied in sub-section (1), no deduction under this section shall be allowed in the case of an assessee whose gross total income includes income which is chargeable under the head "Profits and gains of business or profession".
- (4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any payments of the nature specified in subsection (2), deduction shall not be allowed in respect of such payments under any other provision of this Act for the same or any other assessment year.'.
- 12. Amendment of section 80J.—In section 80J of the Income-tax Act. in sub-section (4), after the second proviso and before Explanation 1, the following proviso shall be inserted, namely:—
 - 'Provided also that in the case of an industrial undertaking which manufactures or produces any article specified in the list in the Eleventh Schedule, the provisions of clause (iii) shall have effect as if for the words "thirty-three years", the words "thirty-one years" had been substituted.
- 13. Insertion of new section 80JJA.—In the Incometax Act, after section 80JJ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—
- "80JJA. Deduction in respect of profits and gains from business of growing mushrooms.—Where the gross

- total income of an assessee includes any profits and gains derived from a business of growing mushrooms, not being profits and gains that are in the
 nature of agricultural income, there shall be
 allowed, in computing the total income of the
 assessee, a deduction from such profits and gains
 of an amount equal to one-third of such profits
 and grains or ten thousand rupees whichever is
 less.".
- 14. Amendment of section 80P.—In section 80P of the Income-tax Act, in sub-section (2), in clause (c), for the words "so much of its profits and gains attributable to such activities as does not exceed twenty thousand rupees;", the following shall be substituted with effect from the 1st day of April, 1980, namely:—
 'so much of its profits and gains attributable to such

activities as does not exceed,—
 (i) where such co-operative society is a consumers' co-operative society, forty thousand rupees; and

(ii) in any other case, twenty thousand rupees. Explanation.—In this clause, "consumers' co-operative society" means a society for the benefit of the consumers.".

15. Insertion of new section 80QQA.—In the Incometax Act, after section 80QQ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

*80QQA. Deduction in respect of professional income of authors of text books in Indian languages.—(1) Where, in the case of an individual resident in India, being an author, the gross total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980, or to any one of the four assessment years next following that assessment year, includes any income derived by him in the exercise of his profession on account of any lump sum consideration for the assignment or grant of any of his interests in the copyright of any book, or of royalties or copyright fees (whether receivable in lump sum or otherwise) in

- respect of such book, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such income of an amount equal to twenty-five per cent thereof.

 (2) No deduction under sub-section (1) shall be
 - allowed unless—

 (a) the book is either in the nature of a disctionary, thesaurus or encyclopaedia or is one that has been prescribed or recommended as a text book, or included in the curriculum, by any University, for a degree or post-graduate course of that University; and
 - (b) the book is written in any language specified in the Eighth Schedule to the Constitution or in any such other language as the Central Government may, by notification in the Official Gazette, speify in this behalf having regard to the need for promotion of publication of books of the nature referred to inclause (a) in that language and other relevant factors.

Explanation. - For the purposes of this section, -

(i) "author" includes a joint author;

(ii) "lump sum", in regard to royalties or copyright fees, includes and advance payment on account of such royalties or copyright fees which is not returnable;
 (iii) "University" shall have the same mean-

(iii) "University" shall have the same meaning as in the explanation to clause (ix) of section 47.'.

- 16. Amendment of section 208.—In section 208 of the Income-tax Act, in sub-section (2), in clause (b), for the letters and gures "Rs. 30,000", the letters and figures "Rs. 20,000" shall be substituted.
- 17. Amendment of section 209A.—In section 209A of the Income-tax Act.—

- (a) in sub-section (1),-
 - (i) in the opening portion, for the words "before the date", at both the places where they occur, the words "on or before the date" shall be substituted:
 - (ii) for the portion beginning with the words "and shall pay such amount" and ending with the words and figures "under section 211.", the following shall be substituted, namely: "and shall pay such amount of advance tax,-

(I) in a case falling under clause (a), as accords with the statement in equal instalments on the date applicable in

- his case under section 211; and (II) in a case falling under clause (b), as accords with the estimate in equal instalments on such of the date applicable in his cese as have not expired, or in one sum if only the last of such dates has not expired.";
- (b) in sub-section (2), for the words "at any time before the date", the words "on or before the date" shall be substituted;
- (c) in sub-section (3), for the words "at any time before the last instalment", the words "on or bfore the date on which the last instalment" shall be substituted;

 d) in sub-section (4),—
 (i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

- (ii) in the proviso, for the words "before the date on which the last instalment" the words "on or pefore the date on which the last instalment" shall be substituted, and for the words "before such date", the words "on or before such date" shall be substituted;
- (e) in sub-section (5), for the words "before any one of the dates" the words "on or before any one of the dates" shall be substituted.
- 18. Amendment of section 212.—In section 212 of the Income-ax Act,
 - (a) in sub-section (1), in the opening portion, for the words "at any time before the last instalment" the words "on or before the date on which the last instalment" shall be substituted;
 - (b) in sub-section (2), for the words "before any one of the dates", the words "on or bfore any one of the dates" shall be substituted;
 - (c) in sub-section (3A),-
 - (i) for the words "at any time before the date", the words "on or before the date" shall be
 - (ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted.
- Amendment of section 218.—In section 218 of the Income-tax Act, in sub-section (2), for the words "before the date", the words "on or before the date" shall be substituted.
- 20. Amendment of section 246.—In section 245D of the Income-tax Act,-
 - (a) in sub-section (1), the second proviso shall be omitted:
 - (b) after sub-section (1), the following sub-sction shall be inserted, namely:-
 - "(1A) Notwithstanding anything contained in subsection (1), an application shall not proceeded with under that sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particular of income on to part of the applicant or perpetration of fraud by him for evading any tax or

othe sum chargeable or imposeable under the Indian Income-tax Act, 1922 (11 of 1922), or under this Act, has been established or is likely to be established by any income-tax authority, in relation to the case:

Provided that where the Settlement Commission is not satisfied with the corretness of the objection raised by the Commissioner, the Settlement Commission may, after giving the Commissioner an opportunity of being heard, by order, allow the application to be proceedded with under sub-section (1) and send a copy of its order to the Commissioner."

21. Amendment of section 246.—In section 246 of the Income-tax Act, with effect from the 1st day of June, 1979,~

(a) in sub-section (2),~

(i) for clause (a), the following clause shall be substituted, namely:

"(a) an order specified in clauses (b) to (h) (both inclusive) and clauses (1) to (0) (both inclusive) of sub-section (1) or an order under section 104, made against the assessee, being a company;"

(ii) clauses (b) and (e) shall be omitted;

(b) after sub-sction (3) and before the Explanation, the following (sub-sections shall be inserted, namely:

'(4) Every appeal against an order specified in clauses (b) to (g) (both inclusive) and clauses (l) to (o) (both inclusive) of sub-section (l) made against the assessee, being a company, which is pending immediately before the 1st day of June, 1979 before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) Commissiooer and the (Appeals) proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard.

(5) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate. Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant consideration and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part therefore re-opened or that he be reheard.":

- (c) in the Explanation clause (b) shall be omitted.
- Consequential amendments to certain sections. (1) The following amendment (being an amendment of a consequential nature shall be made in the Incom-Tax Act, namely.-
 - In the Eleventh Schedule, for the brackets, words, figures and letters "(See section 32A)", the brackets, words, figures and letters "[See section 32A and section 80J (4)]" shall be substituted.
- (2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1980, namely:-
 - (a) in sub-section (1) of section 20, in clause (i) for the words, brackets and figures "clauses (iii). (vi)

and (vii)" the words, brackets, figures and letter "clauses (iii), (vi), (vii) and (viia)" shall be substituted:

(b) in sub-section)3) of section 80A, -

(i) after the words, figures and letter "section 80G", the words, figures and "or section 80GGA" shall be inserted; letters

(ii) after the word, figures and letters "section 80JJ" the words, figures and letters "or section 80JJA" shall be inserted;

(c) in sub-section (3) of section 80P, -

(i) after the words, figures and letters "or section-80JJ", the words, figures and letters "or section 80 JJA" shall be inserted;

(iii) for the words, figures and letters "section 80J and section 80JJ", the words, figures and letters "section 80J, section 80JJ and section 80JJA" shall be substitited.

Wealth .- tax

Amendment of section 4.—In the Wealth-tax Act, 1957 (27 of 1957) thereinafter referred to as the Wealth-tax Act), in section 4, with effect from he 1st day of April, 1980,-

(a) in sub-section (1A), for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise then for adequate considera-

tion) the property so converted or transferred

being hereinafter referred to as the converted

property" shall be substituted; (b) in sub-section (3), after the words, brackets, letter and figure "clause (a) of sub-section (1)", the words brackets, figure and letter "or sub-section (IA)" shall be inserted.

Amendment of section 22D.—In section 22D of the Wealth-tax Act,-

(a) in sub-section (1), the second proviso shall be omitted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:-

"(IA) Notwithstanding anything contained in sub-section (1) an application shall not be proceeded with under that sub-section if the Commissioner objects to the application being preceded with on the ground the concealment of particulars of the net wealth on the part of the applicant or perpetration of fraud by him for evading any tax or other sum chargeable or imposable under this Act has been established or is likely to be established by any Wealth-tax authority, in relation to the case:

Provided that where the Settlement Commission is not satisfied with the correctness of the objection raised by the Commissioner, the Settlement Commisson may, after giving the Commissiner an opportunity of being heard, by order, allow the application to be proceeded with under sub-section (1) and send a copy of its order to the Commissoner.

25. Amendment of section 23—In section 23 of the Wealth tax Act, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:-

"(IC) Notwithstanding anything contained in sub-section (I), the Board may, by order in writing, transfer any appeal which is pending before in Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature. of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard.".

26. Amendment of Schedule I. In the Wealth-tax Act, for Part I of Schedule I, the following Part shall be substituted with effect from the 1st day of April, 1980, namely:---

"PART I

(1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies,-

Rate of tax

(a) where the net wealth does 1/2 per cent of the net not exceed Rs. 2,50,000 wealth:

(b) where the net wealth exceeds Rs. 2,50,000 but not exceed Rs. 5,00,000

(c) where the not wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000

(d) where the net wealth exceeds Rs. 10,00,000 but not Rs. 15,00,000

(e) where the net wealth exceeds Rs. 15,00,000

Rs. 1,250 plus 1 per cent of the amount by which the net wealth exceeds Rs. 2,50,000;

Rs. 3,750 plus 2 per cent

of the a mount by which

the net wealth exceeds Rs. 5,00,000; Rs. 13,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000;

Rs. 28,750 plus 5 per cent of the amount by which the net wealth exceed

Rs. 15,00,000: Provided that for the purposes of this item,-

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.

(2) In the cese of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000,-

Rate of tax'

(a) where the net wealth not 1-1/2 per cent of the net exceed Rs. 2,50,000

(b) where the net wealth exneeds Rs. 2,50,000 but not exceed Rs. 5,00,000

(c) where the net wealth exceeds Rs. 5,00,000 but does not exceed 10,00,000 Rs.

(d) where the net wealth exceeds Rs. 10,00,000

wealth: Rs. 3,750 plus 2 per cent. of the amount by which

the net wealth exceeds Rs. 2,50,000; Rs. 8,750 plus 3 per cent of the amount by which, the net wealth exceeds Rs. 5,00,000; Rs. 24,750 plus 5 per cent.

of the amount by which

the net wealth exceeds

Rs. 10,00,000: Provided that for the purposes of this item, -, .

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cen of the amount by which the net exceed wealth Rs. 1,00,000.".

Gift-tax

27. Amendment of Act 18 of 1958.—In section 22 of the Gift -tax Act, 1958, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:---

"(IC) Notwithstanding anything contained in sub-section (I), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commoissioner and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard.".

CHAPTER IV INDIRECT TAXES

- 28. Amendment of Act 51 of 1975.—The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.
- 29. Amendment of Act 1 of 1944.—(1) The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.
- (2) The First Schedule to the Central Excise Act shall have and shall be deemed to have had effect as if-
 - (a) the following Items (hereafter in this section referred to as "the said Items") had been inserted " therein at the places indicated by their respective numbers, with effect on and from the 1st day of March, 1979, namely:-

Item No. Description of goods Rate of duty 1

47 LOGKS, ALL SORTS, AND Twenty per cent KEYS THEREFOR ad valorem. Explanation - "Lock"

a locking device operated by a key or controlled by a combination of letters or figures.

TOOTH BRUSHES

59.

Twenty-five per cent, advalorem.";

3

(b) the said Items had been omitted on the appointed

and the provisions of section 6 of the General Clauses Act, 1897 (10 of 1897), shall, in relation to the omission of the said Items effected by clause (b), apply as they apply in relation to the repeal by a Central Act of an enactment.

(3) Notwithstanding anything contained in the Provisional Collection of Taxes Act, 1931 (16 of 1931), anything done or purported to have been done, or any action taken or purported to have been taken, before the appointed day under the Central Excises Act by virtu of clause (v) or clause (vi) of Part II of the Third Schedule to the Finance Bill, 1979 read with the Provisional Collection of Taxes Act, 1931, shall be deemed to have been done or taken, for all purposes, under the First Schedule to the Central Excise Act as amended by subsection (2).

Explanation.—For the purposes of sub-sections (2) and (3), "appointed day" means the day of the coming into force of this section.

- 30. Amendment of Act 58 of 1957.—The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise. Act), shall be amended in the manner specified in the Fourth Schedule.
- 31. Auxiliary duties of customs.—(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule to the as amended from time to time, there shall be levied and collected as an

auxiliary duty of customs an amount equal to twenty per cent of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act).

- (2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897(10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.
- (3) The auxiliary duties of customs referred to in subsection (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.
- (4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as if may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under the Act or those rules and regulations, as the case may be.
- 32. Special duties of excise.—(1) In the case of goods chargeable with a duty of excise under the Central Excises Act as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to five per cent of the amount so chargeable on such goods.
- (2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897). shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.
- (3) The special duties of excise referred to in subsection (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.
- (4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such good, under that. Act or those rules, as the case may be.

CHAPTER V FOREIGN TRAVEL TAX

- 33. Extent and commencement.—(1) This Chapter extends to the whole of India.
- (2) It shall come into force on such dete as the Central Government may, by notification in the Official Gazette, appoint.
- 34. Difinitions.—In this Chapter, unless the context otherwise requires,-
 - (a) "aircraft" means an aircraft as defined in section 2 of the Aircrast Act, 1934 (22 of 1934), which is used (whether exclusively or not) for the carriage of passengers;
 - (b) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority;
 - (c) "customs port" and "customs airport" means, respectively, a port or an airport appointed as

such under clause (a) of section 7 of the Customs Act, 1962 (52 of 1962);

- (d) "international journey", in relation to a passenger, means his journey from any customs port or customs airport on board any ship or aircraft to a place outside India;
- (e) "possenger" means any person boarding, at any customs port or customs airport, a ship or an aircraft for performing an international journey, but does not include—
 - (a) a person who has arrived at such customs port or customs airport from a place outside India and is in transit through India;

Provided that he continues his journey to a place outside India—

- (i) on board the same ship and as part of the same voyage of the ship; or
- (ii) by the same aircraft and the flight having the same number by which he arrived; or
- (b) a person employed or engaged in any eapacity on board the ship or aircraft on the business thereof:
- (f) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.
- 35. Foreign travel tax.—(1) With effect from the date the date of commencement of this Chapter, there shall be levied on all passengers embarking on international journeys a tax (hereafter in this Chapter referred to as the foreign travel tax)—
 - (i) at the rate of one hundred rupees for every such journey to any place outside India other than a place in a neighbouring country;
 - (ii) at the rate of fifty rupees for every such journey, where such journey is to any place in a neighbouring country.

Explanation.—For the purposes of this sub-section, "neighbouring country" means any country which the Central Government may, having regard to the the classes of persons who generally perform journeys to such country, the distance between India and such country, the means of communications available for reaching such country and any other relevant circumstances, specify in this behalf by notification in the Official Gazette.

- (2) In accordance with the rules made under this Chapter, the foreign travel tax shall be collected by the officers of customs appointed under the Customs Act, 1962 (52 of 1962), or such officers of the Central Government or the State Government or the International Airports Authority of India constituted under the International Airports Authority Act, 1971 (43 of 1971), or such carriers, as may be authorised in this behalf by the Central Government by notification in the Official Gazette and paid to the credit of the Central Government.
- 36. Power to exempt.—Notwithstanding anything contained in this Chapter, the Central Government may, by notification in the Official Gazette, and subject to such conditions and limitations as may be specified therein, exempt, wholly or to such extent as may be specified in the notification, any class or classes of passengers or any category or categories of passengers under any such class from the payment of foreign travel tax if that Government is satisfied that it is necessary or expedient so to do, having regard to the place of destination, of the journey and any other special circumstances.
- 37. Passenger not to be permitted to board ship or aircraft without payment travel tax.—No carrier or other person in charge of a ship or an aircraft shall allow any passenger to board the ship or aircraft unless such passenger has paid the tax payable by him under this Chapter.
- 38. Penalties.—(1) Every passenger who embarks or attempts to embark on an international journey without paying the tax payable by him under this Chapter shall, in addition to his liability to pay the tax, be liable to a penalty not exceeding two hundred rupees.

- (2) Every carrier or other person in charge of a ship or an aircraft, who, in contravention of the provisions of section 37, allows any passenger or passengers to board the ship or aircraft, shall be liable to a penalty not exceeding three times the amount or the aggregate amount of the tax payable by the passenger or passengers so allowed to board the ship or aircraft.
- (3) Any penalty under this section may be adjudged, collected and paid to the credit of the Central Government by such authority and in such manner as may be specified in the rules made under this Chapter.
- 39. Protection of action taken in good fuith.—No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer of the Central Government or the State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 for anything in good faith done or intended to be done in pursuance of this Chapter or the rules made thereunder.
- 40. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make Rules for carrying out the purposes of this Chapter.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—
 - (a) the collection of the foreign travel tax including the charges for collection payable to any State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 or any carrier, the authorities by whom adjudication of penalties or other functions under this Chapter shall be discharged, the manner in which such tax, penalties or other sums due under this Chapter shall be payable, the manner in which such tax, penalties or other sums shall be collected and paid to the credit of the Central Government and the procedure for claiming refund of any amount paid under this Chapter;
 - (b) the powers of officers authorised under subsection (2) of section 35 to enter, inspect and search any ship or aircraft for the purpose of carrying on any duty imposed on such officer by or under this Chapter:
 - Provided that the provisions of the, Code of Criminal Procedure, 1973 (2) of 1974) relating to searches, shall, so far as they are applicable, apply in relation to searches under rules made under this Chapter;
 - (c) the procedure for adjudication of penalties;
 - (d) appeals against orders made under this Chapter, the manner in which and the time within which such appeals may be prefered and the fees payable therefor;
 - (e) the returns and other particulars and information which may be required to be furnished for the purposes of this Chapter, the persons or authorities by or to whom or which, and the intervals at which, such returns, particulars and information shall be furnished;
 - (f) any other matter which is to be, or may be, provided for by rules under this Chapter.
- 41. Rules and notifications to be laid before Parliament.—Every rule made under this Chapter and every notification issued under the Explanation to sub-section (1) of section 35 or section 36 shall be laid as soon as may be after it is made or issued before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or the notification shall thereafter have effect only in such modified

form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

42. Cesser of operation of Chapter VII of Act 32 of 1971 and saving.—Chapter VII of the Finance (No. 2) Act, 1971 (relating to foreign travel tax) shall cease to have effect except as respects things done or omitted to Clauses Act, 1897 (10 of 1897) shall apply upon such cesseras if the said Chapter had then been repealed by. a Central Act.

CHAPTER VI MISCELLANEOUS

43. Amendment of Act 6 of 1898.—In the First Schedule to the Indian Post Office Act, 1898, for the sub-headings "Letters" "Letters-cards" and the entries under those sub-headings, the following shall be substituted, namely:-

"Letters"

For a weight not exceeding ten grams 30 Paise. For every ten grams or fraction thereof, exceeding ten grams 15 paise.

Letter-cards

For a letter-card

25 paise.".

44. Amendment of Act 10 of 1963.-In the Agricultural Refinance and Development Corporation Act, 1963, after section 42, the following section shall be inserted, namely:

42. Corporation to be exempt from income-tax and surtax for a certain period.—Notwithstanding anything certained in the Incme tax Act, 1961 (43 of 1961) or the Companies (Profits) Surtax Act, 1964 (7 of 1964), the Corporation shall not be liable to pay any tax under either of the said Acts on its income, profits or gains for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 and for the four

previous years next following that previous year.".

- 45. Amendment of Act 21 of 1973.—In section 23 of the Finance Act, 1973, for the words "six previous years", the words "seven previous years" shall be substituted.
- 46. Amendment of Act 38 of 1974.—In the compulsory Deposit Scheme (Income-tax Payers) Act, 1974,-
 - (a) in section 3, in sub-section (1), for the figures letters and words "1st day of April, 1980", the figures, letters and words "1st day of April, 1982" shall be substituted;
 - in section 4, in sub-section (1), in clause (iii), for the words, figures and letters "on the 1st day of April, 1979", the words, figures, letters and brackets "on the 1st day of April, 1979 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1982)" shall be substituted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artifical juridical peson referred to in sub-caluse (vii) of caluse (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies :-

Rates of income tax.

- (1) where the total income does not exceed Rs. 8,000.
- where the total income exceeds Rs.8,000 but does not exceed Rs. 15,000
- (3) where the total income exceeds Rs. 15,000 but
- does not exceed Rs. 20,000 where the total income exceeds Rs. 20,000 but dos not exceed Rs. 25,000
- where the total income exceeds Rs. 25,000
- but does not exceeds Rs. 30,000 where the total income exceeds Rs. 30,000
- but does not exceed Rs. 50,000 where the total income exceeds Rs. 50,000
- but does not exceed Rs. 70,000 where the total income exceeds Rs. 70,000
- but does not exceeds Rs. 1,00,000.
 (9) where the total income exceed Rs. 1,00,000

Nil

- per cent of the amount by which the total income exceeds Rs. 8,000;
- Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15.000;
 Rs. 1,950 plus 25 per cent of the amount by which
- the total income exceeds Rs. 20,000;
- Rs. 3,200 plus 30 per cent of the amount by which the which the total income exceeds Rs. 25.000;
- Rs. 4,700 plus 40 per cent of the amount by which the the total income exceeds Rs. 30,000;
- Rs. 12,700 plus 50 per centof the amount by which the total income exceeds Rs. 50,000;
- Rs. 22,700 plus 55 per cent of the amount by which the the total income exceeds Rs. 70.000;
- Rs. 39,200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000:

Provided that for the purposes of this Sub Para graph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10.000;

(ii) where the total income exceeds Rs. 10,000but does not exceed Rs. 10,540 the income tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing of the 1st day of April. 1979 exceeds Rs. 10,000,-

Rates of income-tax

(1) where the total income does not exceed. Rs. 8,000

- (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000
- where the total income exceed Rs. 15,000 but does not exceeds Rs. 20,000

where the total income exceeds Rs. 20,000 but does not exceeds Rs. 25,000

where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000

(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000

where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 (8) where the total income exceeds Rs. 70,000

18 per cent of the amount by which the total income exceeds Rs. 8,000;

Rs. 1,260 plus 25 per cent of the amount by which the total income exceeds Rs. 15,000; Rs. 2,510 plus 30 per cent of the amount by which the

total income exceeds Rs. 20,000; Rs. 4,010 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;
Rs. 6,0!0plus 50 per cent of the amount by which the

total income exceeds Rs. 30,000; Rs. 16,010 plus 55 per cent of the amount by which the total income exceeds Rs, 50,000;

Rs. 27.010 plus 60 per cent, of the amount by which the total income exceeds Rs. 70,000.

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total inome not exceeding Rs. 10,000;
(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

Surcharge on Income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union

calculated at the rate of fifteen per cent of such income-

Rs. 1,500 plus 25 per cent of the amount by which

Rs. 4,000 plus 40 per cent of the amount by which

Paragraph B In the case of every co-operative society,-

Rates of Income-tax

(1) where the total income does not exceed Rs. 10,000

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000

(3) where the total income exceeds Rs. 20,000

Surcharge on income-tax -The amount of income-tax computed in accordance

with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent, of such income-tax.

(1) where the total income does not exceed Rs. 10,000

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 (3) where the total income exceeds Rs. 25,000 but does not

exceed Rs. 50,000 (4) where the total income exceeds Rs. 50,000 but does not

exceed Rs. 1,00,000 (5) where the total income exceeds Rs. 1,00,000 - the total income exceeds Rs. 20,000. Paragraph C.

the total income exceeds Rs. 10,000;

15 per cent of the total iccome;

Sub-Paragraph I In the case of every registered firm, not being a case to which Sub-Paragraph 11 of this Paragraph applies,— Rates of income-tax

Nil: 5 per cent, of the amount by which the total income

exceeds Rs. 10,000; Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;

Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;

Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income, -

Rates of income-tax Nil:

(1) where the total income does not exceed Rs. 10,000

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000

(3) where the total incomp exceeds Rs. 25,000 but does not exceed Rs. 50,000

(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000

(5) where the total income exceeds Rs. 1,00,000

4 per cent of the amount by which the total income exceeds Rs. 10,000;

Rs. 600 plus 7 per cent of the amount by which the the total income exceeds Rs. 25,000;

Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;

Rs. 8.850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000.

On the whole of the total income 50 per cent.

Surcharge on income-tax The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

Paragraph E In the case of a company, Rates of income-tax I. In the cese of a domestic company,—

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

Surcharge on income-tax

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Incomi-tax Act.

Paragraph D In the case of every local authority,-

- (1) where the company is a company in which the public are
 - substantially interested,-
 - (i) in a case where the total income does not exceed 45 per cent of the total income; Rs. 1,00,000
- (ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent of the total income; (2) where the company is not a company in which the public
 - are substantially interested, (1) in the case of an industrial company,-
 - (a) where the total income does not exceed Rs. 2,00,000
 - b) where the total income exceed, Rs. 2,00,000
 - (ii) in any other case

Provided that-

- (i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds
 - Rs. 1,00,000, shall not exceed the aggregate of-(a) the income-tax which would have been payable by the company if its total income had been
 - Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and
 - (b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;
- (ii) the income-tax payable by a domestic company, not being a company in which the public are
 - н In the case of a company other than a domestic company,-
- (i) on so much of the total income as consists of-(a) royalties received from an India concern in pursuance of an agreement made by it with the Indian
 - concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of
 - February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been 50 per cent; approved by the Central Government
 - (ii) on the balance, if any, of the total income

Surcharge on income tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

- 55 per cent of the total income;
- 60 per cent of the total income; 65 per cent of the total income:
 - substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of-
 - (a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 the income of Rs. 2,00,000 for this purposes being computed as if such income included income from various sources in the same proportion as the total income of the
 - company); and (b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

70 per cent.

PART II

Rates for deduction of tax at source in certan cases In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, 'ax is to be deducted at the rates in force, deduction shall be made frome the income subject to deduction at the following rates:-

10 per cent.

30 per cent.

30 per cent. 10 per cent.

10 per cent.

Income-tax

Rate of income- Rate of surcharge tax

Nil:

Nil:

6 per cent.;

6 per cent.;

In the case of a person other than a company— (a) where the person is resident in India-

- (1) on income by way of interest other than "Interest on securities" (ii) on income by way of winnings from lotteries and crossword puzzles
- fiii) on income by way of winnings from horse races (iv) on income by way of insurance commission
 - (v) on income by way of interest payable on-
 - (A) any security other than a tax free security of the Central or a State Government;
 - (B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;
 - (C) any debentures issued by a company where such debentures are listed in a recognised stock exchange in India in accordance with the Securities Contract^a (Regulation) Act, 1956 (42 of 1956), and any rules made thereunder
- (vi) on any other income (excluding interest payable on a tax-free security)
- 20 per cent.
- 4 per cent
- (b) where the person is not resident in India-(i) on the whole income (excluding interest payable on a tax-free security) income-tax at 30 per cent and
 - surcharge at 6 per cent of the amount of the income,
 - income-tax and surcharge on income-tax in respect of the income

	Income-tax	
	Rale of Rate of income-tax surcharge	
	Paragraph I of Part III of this	rescribed in Sub- f Paragraph A of Schedule, if such n the total income,
(ii) on income by way of interest payable on a tax-free security	whichever is higher;	
2. In the case of a company—	15 per cent	3 per cent
(a) where the company is a domestic company—		-
(i) on income by way of interest other than "Interst on securities"	20 per cent.	1.5 per cen;
(ii) on any other income (excluding interest payable on a tax-free security)	22.5 per cent.	1.5 per cent;
(b) where the company is not a domestic company—		,
(i) on income by way of dividends payable by any domestic company	25 per cent.	Nil:
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of		Nil;
March, 1976, where such royalty is in consideration for the transfer of		
all or any rights (including the granting of a licence) in respect of copy		
right in any book on a subject referred to in the proviso to sub-section		
(1A) of section 115A of the Income-tax Act, to the Indian concern	14	
(iii) on income by way of royalty [not being royalty of the nature referred to	1	
in sub-item (b) (ii)] payable by an Indian concern in pursuance of an		
agreement made by it with the Indian concern and which has been		
approved by the Central Government,-		
(A) where the agreement is made after the 31st day of March, 1961 but	50 per cent	3,75 per cent;
before the 1st day of April, 1976		
(B) where the agreement is made after the 31st day of March, 1976—		
(1) on so much of the amount of such income as consists of lump		Nil;
sum consideration for the transfer outside India of, or the		
imparting of information outside India in respect of, any data,	,	•
documentation, drawing or specification relatting to any patent.		
invention, model, design, secret formula or process, or trade		
mark or similar property		
(2) on the balance, if any, of such income	40 per cent	Nil;
(iv) on income by way of fees for technical services payable by an Indian	1	
concern in pursuance of an agreement made by it with the Indian concern	1	•
and which has been approved by the Central Government-		
(A) where the agreement is made after the 29th day of February, 196	4 Su per cent.	3.75 per cent.
but before the 1st day of April, 1976	40	
(B) where the agreement is made after the 31st day of March, 1976	40 per cent	Nil;
(v) on income by way of interest payable on a tax-free security	44 per cent	3.3 per cent;
(vi) on any other income	70 per cent	5.25 per cent.

Rates for calculating of charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or subsection (2) of the section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section(9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force,

PARTIII

such income-tax or, as the case may be, "advnace tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:-

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or un-registered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial jurisdical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,-

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000 (2) where the total income exceeds Rs. 8,000 but does not

exceed Rs. 15,000

(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000

(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000

(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000

(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000

(9) where the total income exceed Rs. 1,00,000

15 per cent of the amount by which the total income exceeds Rs. 8,000;

Rs. 1,050 plus 18 per cent of the amount by which

the total income exceeds Rs. 15,000; Rs. 1,950 plus 25 per cent. of the amount by which

the total income exceeds Rs. 20,000;

Rs. 3.200 plus 30 per cent of the amount by which the total income exceeds Rs. 25,000; Rs. 4,700 plus 40 per cent of the amount by which the

total income exceeds Rs. 30,000; Rs. 12,700 plus 50 per cent of the amount by which

the total income exceeds Rs. 50,000; Rs. 22,700 plas 55 per cent of the amount by which

the total income exceeds Rs. 70,000; Rs. 39.200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000:

Provided that for the purposes of this Sub-Paragraph,—
(i) no income-tax shall be payable on a total income
not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does Rs. 12,000, the income-tax payable not exceed thereon shall not exceed thirty per cent of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance

with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-Ins.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of

Rates of income-tax Nil:

(1) where the total income does not exceed Rs. 8,000 18 per cent. of the amount by which the total income r (2) where the total income exceeds Rs. 7,000 but does not exceed Rs. 15,000 exceeds Rs. 8,000; (3) where the total income exceeds Rs. 15,000 but does not

exceed Rs. 20,000

(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 (8) where the total income exceeds Rs. 70,000

Provided that for the purposes of this Sub-Paragrah,-

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 13,000, the income tax payable thereon shall not exceed thirty per cent of the amount by which the total income exceeds
- 4 Rs. 10,000.
- (1) where the total income does not exceed Rs. 10,000 where the total income exceeds Rs: 10,000 but does not exceed Rs. 20,000

(3) where the total income exceeds Rs. 20,000

tax.

Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-

April, 1980 exceeds Rs. 10,000,-

Rs. 1,260 plus 25 per cent of the amount by which the total incme exceeds Rs. 15,000; Rs. 2.510 plus 30 per cent of the amoint by which the the total income exceeds Rs. 20,000; Rs. 4,010 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;

Rs. 6,010 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000; Rs. 16,010 plus 55 per cent of the arthe total income exceeds Rs. 50,000; the amount by which Rs. 27,010 plus 60 per cent of the amount by which

Surcharge on income-tax

the total income exceeds Rs. 70,000:

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax. Paragraph B

In the case of every co-operative society,—

Rates of income-tax

15 per cent, of the total income; Rs. 1,500 plus 25 per cent of the amount by which

the total income exceeds Rs. 10,000; Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

Sub-Paragraph 1

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,-

5 per cent, of the amount by which the total income

Rs. 750 plus 7 per cent of the amount by which the

Rs. 2,500 plus 15 per cent of the amount by which

Rs. 10,000 plus 24 per cent of the amount by which

total income exceeds Rs. 25,000;

the total income exceeds Rs. 50.000;

the total income exceeds Rs. 1,00,000.

exceeds Rs. 10,000;

Rates of income-tax Nil:

(1) where the total income does not exceed Rs. 10,000 (2) where the total income exceeds Rs. 10,000 but does not

exceed Rs. 25,000 (3) where the total income exceeds Rs. 25,000 but does

not exceed Rs. 50,000 (4) where the total income exceeds Rs. 50,000 but does not

exceed Rs. 1,00,000 (5) where the total income exceeds Rs. 1,00,000

Surcharge on income-tax The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph

shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000 (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 (3) where the total income exceeds Rs. 25,000 but dos not

exceed Rs. 50,000

where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 (5) where the total income exceeds Rs. 1,00,000

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,-

Sub-Paragraph II

4 per cent, of the amount by which the total income

exceeds Rs. 10,000; Rs. 600 plus 7 per cent. of the amount by which the the total income exceeds Rs. 25,000;

Rs. 2,350 plus 13 per cent. of the amount by which the total incfime exceeds Rs. 50,000; Rs. 8,850 plus 22 per cent. of the amount by which

the total income exceeds Rs. 1,00,000.

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Rate of income-tax

50 per cent

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-

Explanation. - For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Surcharge on income-tax

Paragraph E

In the case of a company,---

55 per cent of the total income;

55 per cent of the total income;

60 per cent of the total income;

65 per cent of the total income:

On the whole of the total income

Paragraph D

In the case of every local authority,-

1000

Rates of Income-tax In the case of a domestic company,-

- (1) where the company is a company in which the public are substantially interested,-
 - (i) in a case where the total income does not exceed 45 per cent of the total income; Rs. 1,00,000
- (ii) in a case where the total income exceeds Rs 1,00,000 (2) where the company is not a company in which the public are substantially interested,-

(i) in the case of an industrial company,-

- (a) where the total income does not excees Rs. 2,00,000
- (b) where the total income exceeds Rs. 2,00,000 (ii) in any other case

Provided that -

- (i) the income-tax payable by a domestic company, being a company in which the public substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate
 - (a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and
 - (b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of-

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income inneluded income from various sources in the same proportion as the total income of the company); and

(ii) the income-tax payable by a domestic company,

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

If. In the case of a company other than a domestic company,-

(i) on so much of the total income as consists of-

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of Februray, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent of such income-tax.

PART IV

[See section 2 (7) (e)]

RULES FOR COMPUTATION OF NEW AGRICULTURAL INCOME

Rule 1. - Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 50 per cent;

70 per cent.

40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said subclause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43 and 43A of the Income tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Incometax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to

in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that. Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a partner of a registered or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income-of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Incometax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Ride 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1979, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977

or the 1st day of April, 1978, is a loss, then for the purposes of sub-section (2) of section 2 of this Act,—

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, or the 1st day of April, 1978.
- (ii) the loss so computed for the previous year relevant to the assessment year commencing day of April, 1975, to the extent, if any, such has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April/1977, or the 1st day of April/1978,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, or the 1st day of April, 1978,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April 1978, and

on the 1st day of April, 1978, and
(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1979.

- (2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980 or, if by virtue of any provision of the Incometax Act, incometax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976, or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act,—
 - (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1979,
 - (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,
 - (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has, not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the

1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

- (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979.
- (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, and
- (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979.

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1980 or the period aforesaid.

- (3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.
- (4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person,

other than the person incurring the loss, to have it seroff under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Incometax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act, 1974 (20 of 1974), or of the First Schedule to the Finance Act, 1975 (25 of 1975), or of the First Schedule to the Finance Act, 1976 (66 of 1976), or of the First Schedule to the Finance (No. 2) Act, 1977 (29 of 1977), or of the Schedule to the Finance Act, 1978 (19 of 1978), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 10.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

Rule 11.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 12.—For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as the has under the total income.

THE SECOND SCHEDULE (See section 28)

PART I

In the First Schedule to the Customs Tariff Act, the existing entry "Camphor" occurring in column (2) against sub-heading No. (10) of Heading No. 29.01/45 shall be omitted.

PART II

Heading	Sub-heading No. and	Rate of duty		Duration when rates of
No.	description of article	Standard	Preferential Areas	duty are protective
(1)	(2)	. (3)	(4)	(5) ·

In the First Schedule to the Customs Tariff Act, in Heading No. 29.01/45, after sub-heading No. (20), the following sub-heading shall be inserted, namely:—

"(21) Camphor 100% ...".

THE THIRD SCHEDULE

(See section 29).

PART 1

In the First Schedule to the Central Excises Act,-

- (i) in Item No. 1A, for each of the entries in the third column against sub-items (1), (2), (3) and (4), the entry "Twenty per cent ad valorem." shall be substituted;
- (ii) in Item No. 1B, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (iii) in Item No. 1C, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (iv) in Item No. 1D, for the entry in the third column against sub-item (2), the entry "Sixty per cent. ad valorem." shall be substituted;
- (v) in Item No. 1E, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (vi) in Item No. 2, in the entry in the third column against sub-item (2), for the words "Twenty

- per cent. ad valorem.", the words "Twenty-five cent. ad valorem." shall be substituted;
- (vii) in Item No. 4, under "II. Manufactured tobacco—", for the entries in the third column against sub-items (2), (3) (i), (3) (ii), (4), (5) and (6), the entries "Three hundred per cent: ad valorem. plus twenty rupees per thousand.", "Six rupees per thousand.", "Three rupees per thousand.", "Three hundred per cent ad valorem.", "Thirty per cent ad valorem." and "Six rupees per kilogram." shall, respectively, be substituted;
- (viii) in Item No. 5, for the entry in the third column, the entry "Nil" shall be substituted;
- (ix) in Item No. 6, for the entry in the third column, the entry "Two thousand seven hundred and fifty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;
- (x) in Item No. 7, for the entry in the third column, the entry "Five hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;
- (xi) in Item No. 11A, for the entry in the third column, against sub-item (2), the entry "Four hundred rupees per metric tonne." shall be substituted:

- (xii) in Item No. 14, for each of the entries in the third column against sub-item 1 (2) (ii), 1 (2) (iv), III (i) and III (ii), the entry "Twenty per cent ad valorem." shall be substituted;
- (xiii) in Item No. 14AA, for the entry in the third column against sub-item (1), the entry in the third column against sub-item (1), the entry "Fifteen per cent ad valorem." shall be substituted; (xiv) in Item No. 14DD, for the entry in the third column, the entry "Thirty per cent. ad valorem."
- shall be substituted;
- (xv) in Item No. 14F, for the entry in the third column, the entry "One hundred per cent ad mn, the entry "One hundre valorem." shall be substituted; (xvi) in Item No. 14 FF, for the entry in the third column, the entry "Twenty-five per cent, ad valorein." shall be substituted;
- (xvii) in Item No. 14 H, -(a) for each of the entries in the third column

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- against sub-items (i), (ii) and (iii) the entry "Fifteen per cent ad valorem." shall be substituted; (b) for the entry in the third column against sub-item (iv), the entry Rupee one per perkilogram." shall be substituted;
- (c) for the entry in the third column against sub-item (v), the entry "Thirty per cent. ad valorem." shall be substituted; (d) for the entry in the third column against sub-item (vi), the entry "Fifteen per cent. ad valorem." shall be substituted;
- (xviii) in Item No. 15, for the entry in the third column against sub-item (1), the entry per cent. ad valorem." shall be substituted; (xix) "Twenty in Item No. 15A,— (a) for each of the entries in the third column against sub-items (3) and (4), the entry "Seventy-five per cent. ad valorem." shall be substituted;
 - shall be inserted, namely:-"Explanation II.—This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating firtings.";

(b) the Explanation shall be numbered as

Explanation I, and after that Explanation as so numbered, the following Explanation

- (xx) in item No. 15 AA, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted; (xxi) in Item No. 15 D, for the entry in the third column, the entry "Fifteen per cent ad valorem."
- shall be substituted; (xxii) in Item No. 16A, for the entries in the third column against sub-items (1), (2) (3) and
- column against sub-items (1), (2) (3) and (4), the entries "Fifty-five per cent. ad valorem." "Twenty-five per cent. ad valorem," and "Twenty-five per cent. ad valorem," shall, respectively, be substituted; (xxiii) in Item No. 16B, for the entry in the third column against sub-item (ii), the entry "Thirty
 - per cent. ad valorem." shall be substituted; (xxiv) in Item No. 18, for the entry in the third column against sub-item III(i), the entry "Six paise per count per kilogramm." shall be substituted:
 - (xxv) in Item No. 18A, for the entry in the third column against sub-item (i), the entry "Six paise per cent count per kilogram." shall be substituted; (xxvi) in Item No. 19, after Explanation II, the following Explanation shall be inserted, namely:-
 - "Explanation III .- This Item does not include floor coverings, falling under Item No. 22G."; (xxvii) in Item No. 21 -
 - for the entry in the third column against sub-item (1), the entry "Twelve per cent ad valorem." shall be substituted;

- (b) after Explanation II, the following Explanation shall be inserted, namely:
 - 'Explanation III.—This Item does not include floor coverings, falling under Item No. 22G.";
- ing Explanation shall be inserted, namely :-"Explanation IV.—This Item does not include floor coverings, failing under Item No. 22G.";

(xxiii) in Item No. 22, after Explanation III, the follow-

- (xxix) in Item No. 22 C, for the entry in the third column, the entry "Thirty per cent ad valorem;." shall be substituted;
- (xxx) in Item No. 22 E, for the entry in the third column, the entry "Twenty per cent ad valorem." shall be substituted; (xxxi) in Item No. 22F,-
 - (a) the Explanation shall be numbered as Explanation I, and for clause (iv) of the Explanation as so numbered, the following caluse shall be substituted, namely:
 - "(iv) manufactures in which mineral fibres or yarn or both predominate or predominates in weight.";
 - (b) after Explanation I as so numbered, the following Explanation shall be inserted, namely:-
 - "Explanation II.—This Item does not include asbestos cement products ";
 - for sub-item (1), the following sub-item shall be substituted, namely:—
 - Thirty five per cent ad valorem."; '(1) Flat glass Explanation.-"Flat glass" includes sheet glass, wired

(xxxii) in Item No. 23 A,—

- plate glass, figured glass or in any other form. (b) for sub-item (4), the following sub-item shall
 - be substituted, namely:-

glass and rolled glass whether in the form of

- "(4) Other glass and Thirty five per cent ad glassware including valorem."; (c) the following Explanation shall be inserted
 - at the end, namely:-"Explanation.—This Item does not include electrical insulators or electrical insulat-
 - ing fittings or parts of such insulators or insulating fittings.";

shall be substituted;

(xxxiii) in Item No. 23B,—

- (a) for the entry in the third column against sub-item (4), the entry "Thirty per cent ad valorem." shall be substituted:
 - (b) the Explanation shall be numbered as Explanation I, and fter that Explanation as so numbered, the following Explanation shall be inserted, namely:-
- "Explanation II.—This Item does not inlude electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings."; (xxxiv) in Item No. 28A, for the entry in the third column, the entry "Twenty per cent ad valorem.";

- (xxxv) in Item No. 29A, for the entries in the third column against sub-items (1) and (2), the entries
 "Eighty per cent ad valorem." and "One hundred and ten per cent ad valorem." shall, respectively, be substituted;
- (xxxvi) in Item No. 30, under "A. Motors which operate on alternating current...", for the entry in the third column against sub-item (2) (i), the entry "Twenty per cent ad valorom." shall be substituted;
- (xxxvii) in Item No. 30B, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (xxxviii) in Item No. 32, for the entry in the third column against sub-item (1), the entry "Thirty per cent ad valorem." shall be substituted;

(xxxlx) in Item No. 33A, —

- (a) for the entry in the third column against subitem (1), the entry "Thirty per cent ad valorem." shall be substituted;
- (b) for each of the entries in the third column against sub-items (2), (3) and (4), the entry "Forty per cent ad valorem." shall be substituted:
- (xl) in Item No. 33B, for the entry in the third column against sub-item (i), the entry "Twenty per cent ad valorem." shall be substituted;
- (xli) in Item No. 33C, for the entry in the third column, the entry "Thirty per cent ad valorem." shall be substituted;
- (xlii) in Item No. 33D, for the entry in the third column, the entry "Twenty per cent ad valorem." shall be substituted;
- (xliii) in Item No. 33 DD, for the entry in third column the entry "Twenty-five per cent. ad valorem." shall be substituted:
- (xliv) in Item No. 33F, for each of the entries in the . third column against sub-items (1) and (2), the entry "Forty per cent ad valorem." shall be substituted;
- (x/v) in Item No. 34,—
 - (a) under 'I. Motor vehicles—", for the entries in the third column against sub-items (1). 2 (i), 2(ii) and (3), the entries "Twenty per cent ad valorem.", "Twenty-five per per cent ad valorem.", "Twenty-five per cent ad valorem.", "Thirty per cent ad valorem." and "Twenty-five per cent ad valorem." and "Twenty-five per cent ad valorem." shall, respectively, be substituted;
 - (b) under "III. Trailers", for the entry in the third column, the entry "Ten per cent ad valorem." shall be substituted;
- (xlvi) in Item No. 34 B, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;

- (x/vii) Item No 35 shall be omitted;
- (xlviii) in Item No. 37A, for the entry in the third column against sub-item (i), the entry "Twenty-five per cent, ad valorem." shall be substituted;
- (xlix) in Item No. 37AA, for the entry in the third column, the entry "Forty per cent. ad valorem." shall be substituted;
- (1) in Item No. 37B, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-five per cent ad valorem." and "Thirty-five per cent ad valorem." shall, respectively, be substituted; '(li) in Item No. 38, for the entry in the third column,
- the entry "One rupee and thirty paise for every 1,000 matches or fraction thereof." shall be shall be abstituted;
- (lii) in Item No. 40, for the entry in the third column, the entry "Twenty-five per cent. ad valorem." shall be substituted:
- (liii) in Item No. 43, for the entry in the second column, the following entry shall be substituted, namely:-

"WOOL TOPS AND CARDED GILLED SLIVERS CONTAINING, IN EITHER CASE, MORE THAN FIFTY PER CENT BY WEIGHT OF WOOL CALCULATED ON THE TOTAL FIBRE CONTENT.";

- (liv) in Item No. 45, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted:
- (/v) in Item No. 48, for the entry in the third column, the entry "Thirty-five per cent, ad valorem." shall. be substituted;
- (Ivi) in Item No. 51A, for the entry in the third column, the entry "Fifteen per cent. ad valorem." shall be substituted:
- (Ivii) in Item No. 52, for the entry in the third-column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (Iviii) in Item No. 53, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-ifive per cent ad valorem." and "Thirty per cent ad valorem." shall respectively, be substituted;
- (lix) in Item No. 56, for the entry in the third column, the entry "Thirty per cent. ad valorem." shall be substituted;
- (1x) in Item No. 57, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (Ixi) in Item No. 58, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (bii) in Item No. 60, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted:
- (lxiii) in Item No. 61, for the entry in the third column, the entry "Twenty per cent ad valorem." shall be substituted;
- (Ixiv) in Item No. 63, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted;
- (lxv) in Item No. 64, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted
- (lxvi) in Item No. 65, for the entry in the third column, the entry "Fifteen per cent ad valorem." shall be substituted.

PART II

Description of goods Item No. Rate of duty ' (1) (2) (3) In the First Schedule to the Central Excises Act,—
(i) in Item No. 4, under "II. Manufactured tobacco—", after sub-item (6), the following sub-item shall be

inserted, namely:-"(7) Hookah tobacco Fifteen per cent ad valorem.";

(ii) for Item No. 14C, the following Item shall be substituted, namely:— "14C.

GLYCERINE-

(1) Crude glycerine (2) Glycerine, other than crude glycerine

(iii) after Item No. 22F, the following Item shall be inserted, namely:-FLOOR COVERINGS, NAMELY:-"22G.

CARPETS, CARPETING AND RUGS (MADE UP OR NOT)

Explanantion I.—This Item does not include Dari, Sataranji, Namdahs, Jute carpets and Coir carpets.

Fifteen per cent ad valorem. Fifteen per cent ad valorem.":

Thirty per cent ad valorem.";

Explanation II. - This Item shall include carpets, carpeting and rugs, having the characteristics of floor coverings but intended for use for any other purpose whatsoever.

(iv) for Item No. 34A, the following Item shall be substituted, namely:—
PART'S AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS, THE FOLLOWING, NAMELY:—

(i) Brake linings;

(ii) Clutch facings;

(iii) Engine valves; (iv) Gaskets;

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(v) Nozzles and nozzle holders:

(vi) Pistons;

(vil) Piston rings;

(vili) Gudgeon pins;

(ix) Circlips;

(x) Shock absorbers;

(xi) Sparking plugs; (xii) Thin-walled bearings; (xiii) Tie rod ends; (xiv) Electric horns;

(xv) Filter elements, inserts and cartridges.

Explanation I.—The expression "Motor vehicles" has the meaning assigned to it in Item No. 34.

Explanation II.—The expression "Tractors" shall include agricultural tractors.

(v) for Item No. 68, the following item shall be substituted, namely:
"68. ALL OTHER GOODS. NOT FIREWHERE SPECIFIC ALL OTHER GOODS, NOT ELSEWHERE SPECIFIED, BUT

EXCLUDING

(a) alcohol, all sorts, including alcoholic liquors for human consumption;

(b) opium, Indian hemp and other narcotic drugs and narcotics; and
 (c) dutiable goods as defined in section 2 (c) of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

THE FOURTH SCHEDULE

(See section 3)

In the First Schedule to the Additional Duties of Excise Act, item No. 4, under "II. Manufactured tobacco-

(i) for the entries in the third column against subitems (2), (3) (i) and (3) (ii), the entries "one hundred per cent. ad valorem. plus ten rupees per thousand." "Two rupees per thousand." and "One rupee per thousand." shall, respectively, be substituted:

(ii) after sub-item (4), the following sub-items shall be inserted, namely:-

"(5) Chewing tabacco

(6) Snuff (7) Hookah tobacco Ten per cent ad valorem. Two rupees per kilogram. Five per cent ad valorem.".

Assented to on 16th May, 1979.

THE SPECIAL COURTS ACT, 1979

(ACT No. 22 of 1979)

AN

ACT

to provide for the speedy trial of a certain class of offences.

WHEREAS Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 have rendered reports disclosing the existence of prima facie evidence of offences committed by persons who held high public or political offices in the country and others connected with the commission of such offences during the operation of the Proclamation of Emergency, dated the 25th June, 1975, issued under clause (1) article 352 of the Constitution;

WHEREAS investigations conducted by the Government through its agencies have also disclosed similar offences committed during the period aforesaid;

AND WHEREAS the offences referred to in the recitals aforesaid were committed during the operation of the said Proclamation of Emergency, during which a grave emergency was clamped on the whole country, civil liberties were curtailed to a great extent, important fundamental rights of the people were suspended, strict

censorship was imposed on the press, judicial powers were severely crippled and the parliamentary democratic system was emasculated;

Eight per cent ad valorem.".

AND WHEREAS all powers being a trust, and holders of high public or political offices are accountable for the exercise of their powers in all cases where Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 or investigations conducted by Government through its agencies disclose offences committed by such holders;

AND WHEREAS it is the constitutional, legal and moral obligation of the State to prosecute persons involved in the said offences;

AND WHEREAS the ordinary criminal courts due to congestion of work and other reasons cannot reasonably be expected to bring those prosecutions to a speedy termination;

AND WHEREAS it is imperative for the efficient functioning of parliamentary democracy and the institutions created by or under the Constitution of India that the commission of offences referred to in the recitals aforesaid should be judicially determined with the utmost dispatch;

AND WHEREAS it is necessary for the said purpose to establish additional courts presided over by sitting Judges of High Courts;

AND WHERBAS it is expedient to make some procedural changes whereby avoidable delay in the final determination of the innocence or guilt of the persons to be tried is eliminated without interfering with the right to fair trial;

BE it enacted by Parliament in the Thirtjeth Year of Republic of India as follows:-

- 1. Short title and extent.—(1) This Act may be called the Special Courts Act, 1979.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- 2. Definitions .- In this Act, unless the context otherwise requires,-

- (a) "Code" means the Code of Criminal Procedure, 1973 (2 of 1974);
- (b) "declaration", in relation to an offence, means a declaration made under section 5 in respect of such offence;
- (c) "Special Court" means a Special Court established under section 3;
- (d) words and expressions used but not defined in this Act but denfied in the Code shall have the same meanings as in the Code.
- Establishment of Special Courts.—(1) The Central Government shall, by notification in the Official Gazette, establish an adequate number of courts to be called Special Courts.
- (2) A special Court shall consist of a sitting Judge of a High Court nominated by the Chief Justice of the High Court within the local limits of whose jurisdiction the Special Court is situated, with the concurrence of the Chief Justice of India.

Explanation.—Any reference to a High Court or to the Chief Justice or Judge of a High Court shall, in relation to a Union territory having a Court of the Judicial Commissioner, be construed as a reference to the said Court of the Judicial Commissioner or to the Judicial Commissioner or any Additional Judicial Commissioner, as the case may be.

- 4. Cognizance of cases by Special Courts.—A Special Court shall take cognizance of or try such cases as are instituted before it or transferred to it as hereinafter provided.
- 5. Declaration by Central Government of cases to be dealt with under this Act.—(1) If the Central Government is of opinion that there is prima facie evidence of the commission of an offence alleged to have been committed by a person who held high public or political office in India and that in accordance with the guidelines contained in the preamble hereto the said offence ought to be dealt with under this Act, the Central Government shall make a declaration to that effect in every case in which it is of the aforesaid opinion.
- (2) Such declaration shall not be called in question in any court.
- 6. Effect of declaration.—On such declaration being made in respect of any offence, notwithstanding anything in the Code, any prosecution in respect of such offence shall be instituted only in a Special Court designated by the Central Government and any prosecution in respect of such offence pending in any court shall stand transferred to a Special Court designated by the Central Government.
- 7. Pending appeal or revision to be transferred to Supreme Court.—If at the date of the declaration in respect of any offence an appeal or revision against any judgement or order in a prosecution in respect of such offence, whether pending or disposed of, is itself pending in any court of appeal or revision, the same shall stand transferred for disposal to the Supreme Court.
- 8. Jurisdiction of Special Courts as to Joint trilas.—A Special Court shall have jurisdiction to try any person concerned in the offence in respect of which a declaration has been made, either as principal, conspirator or abettor and all other offences and accused persons as can be jointly tried therewith at one trial in accordance with the Code.
- Procedure and powers of Special Courts.—(1) A
 Special Court shall in the trial of such cases follow the
 procedure prescribed by the Code, for the trial of warrant
 cases before a magistrate.

- (2) A Special Court may, with a view to obtaining evidence of any person suspected to have been directly or indirectly concerned in or privy to an offence, tender a pardon to such person on condition of his making full and true disclosure of the whole circumstances within his knowledge relating to the offence and to every other person concerned whether as principal, conspirator or abottor in the commission thereof and any pardon so tendered shall for the purposes of section 308 of the Code be deemed to have been tendered under section 307 thereof
- (3) Save as expressly provided in this Act, the provisions of the Code shall, in so far as they are not inconsistent with the provisions of this Act, apply to the proceedings before a Special Court and for the purposes of the said provisions of the Code a Special Court shall be deemed to be a Court of Session and shall have all the powers of a Court of Session and the person conducting a prosecution before a Special Court shall be deemed to be a Public Prosecutor.
- (4) A Special Court may pass upon any person convicted by it any sentence authorised by law for the punishment of the offence of which such person is convicted.
- 10. Power of Supreme Court to transfer cases.—(1) Whenever it is made to appear to the Supreme Court that an order under this section is expedient for the ends of justice, it may direct that any particular case be transferred from one Special Court to another Special Court.
- (2) The Supreme Court may act under this section only on the application of the Attorney-General of India or of a party interested, and every such application shall be made by motion, which shall, except when the applicant is the Attorney-General of India or the Advocate-General of a State, be supported by affidavit or affirmation.
- (3) Where any application for the exercise of the powers conferred by this section is dismissed, the Supreme Court may, if it is of opinion that the application was frivolous or vexatious, order the applicant to pay by way of compensation to any person who has opposed the application such sum not exceeding one thousand rupees as it may consider appropriate in the circumstances of the case.
- 11. Appeal.—(1) Notwithstanding anything in the Code, an appeal shall lie as of right from any judgment, sentence or order, not being interlocutory order, of a Special Court to the Supreme Court both on facts and on law,
- (2) Except as aforesaid, no appeal or revision shall lie to any court from any judgment, sentence or order of a Special Court.
- (3) Every appeal under this section shall be preferred within a period of thirty days from the date of any judgment, sentence or order of a Special Court.

Provided that the Supreme Court may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the period of thirty days.

- 12. Power to make rules.—The Supreme Court may, by notification in the Official Gazette, make such rules, if any, as it may deem necessary for carrying out the purposes of this Act.
- 13. Notifications under section 3 and declarations under section 5 to be laid before Parliament.—Every notification made under sub-section (1) of section 3 and every declaration made under sub-section (1) of section 5 shall be laid, as soon as may be after it is made, before each House of Parliament.

विधि विभाग

ग्रधिमुचना

शिमना-171002, 2 जुलाई, 1979 कमांक 6-83/68(विधि) --केन्द्रीय धरकार के विधि, न्याय और

कम्पनी कार्य मन्त्राजय, विधि कार्य विभाग की अधिमूचना कमांकः मा 0का 0नि 0 383 (म) दिनांक 10 जून, 1979 जो कि भारत के राजनव

(ग्रमाभारण) के भाग-II लग्ड 3(i) दिनांक 19 जून, 1979

को एतद्द्वारा सर्वसाधारण की जानकारी के लिये राजपत्र, हिमाचल. प्रदेश में पून: प्रकालिन किया जाता है।

तव चन्द मलहोत्रा.

मिवव ।

विश्वि, त्याय और कम्पनी कार्य मन्त्रालय (विधि कायं विमाग)

सलाह (क) अनुभाग

ग्रनिमुचना

नई दिल्ली, 19 जून, 1979

मा ता.नि. 383(ग) --फेब्बोर सरकार, संविधान (बीवाबीसवा मंत्रीच () प्रविनियम, 1978 की बारा । की उप-व.रा (१) हान प्रदत्त शक्तियों का प्रयोग करते हुए--

(क) राजात्र में इस प्रथिमुचना के प्रकाश्वित होने की नारीख के ठीक पःचातुवर्ती तारील को उस तारील के रूप में

नियन करती हैं, जिस तारीख को उक्त अधिनियम की बारा 2, 4 से 16 (जिसमें दोनों मन्मिलित हैं), 22, 23, 25 में 29 (जिस में दोनों समिमिलत हैं), 31 से

42 (जिसमें दोनों सम्मिलित हैं), 44 और 45 प्रवृत्त होंगी ।

(का) 1979 के अगस्त के प्रथम दिन की उन तारी है के रूप में नियन करती है जिस तारील की उक्त प्रवितिस्थ की बारा 17 में 21 (जिलमें दोनों सम्मितित हैं) और

30 प्रवृत्त होंगी ।

[सं.फा. 1 (8) / 78-संत्राह (क)]

पी वी वैक्टम्ब्रमणियम्,

MINISTRY OF LAW. JUSTICE AND COMPANY AFFAIRS

(Department of Legal Affairs) Advice (A) Section

NOTIFICATION New Delhi. the 19th June, 1979

G.S.R. 383(E).—In exercise of the powers conferred by sub-section (2) of Section 1 of the Constitution (Forty-fourth Amendment) Act, 1978, the Central Government hereby appoints :-

the date immediately following the date on which this notification is published in the Official G rette, as the date on which sections 2, 4 to 16 (both inclusive), 22, 23, 25 to 29 (both inclusive), 31 to 42 (both inclusive), 44 and 45 of the said Act shall come into force;

(b) the 1st day of August, 1979, as the date on which sections 17 to 21 (both inclusive), and 30 of the said Act shall come into force.

[No. F. 1(18)/78-Adv.(A)]

P. B. VENKATASUBRAMANIAN, Secretary.

माग 7 -- मारतीय निर्वाचन ब्रामोग (Election Commission of India) की वैद्यानिक ब्राह्मिनुचनाएं तथा ब्रन्थ निर्वाचन सम्बन्धी प्रधिसुचनाएं

स्न्य

भनुप्रक शुप्य

PART I

स्बास्थ्य एवं परिवार कल्याण विभाग

अ**वि**শ्चना

शिमाता-५, 29 अगस्त, 1979

संस्था स्वा. ए(2)-1/78 - प्रिवन्तन श्रीफ फूड एडलट्रेशन श्रीध-नियम, 1954 (1.)54 का 37) की धारा 9 तथा प्रिवेन्सन आफ फड एडल्ट्रेयल नियम, 1955 के नियम 8 के ग्रन्तर्गन शक्तियों का प्रयोग करने हए राज्याल, हिनाचन प्रदेश श्री ग्रदास राम प्री.

सफाई निरीक्षक, जो ग्राजकल ज़िला सिरमीर के पांवटा स्थान पर

नियक्त हैं, को उनके कर्तव्यों के अतिरिक्त स्थानीय क्षेत्र में जो

उनकी नियुक्ति के ज़िला में बाते हैं, तुरस्त खाद्य निरीजक क में महर्ष नियुक्त करते हैं।

 प्रिवैन्त्रन आफ फूड एडलट्टेंगन अजिनियम, 1954 (1954) का 37। की धारा 20 के अन्तर्गत शानियों का अयोग करते हुए

राज्यपाल, हिमाचन प्रदेश उपरीक्त साब निरीक्षक को उक्त प्रवि-नियम के बन्धांत दोषी व्यक्तियों के विरुद्ध प्रभिगंजन चलाने के लिए भी उनके स्थानीय क्षेत्र सिवों में सहयं तुरन्त प्रातिकृत करते

ग्रमर नाथ विद्यार्थी.

PART V

In the Court of Shri R. C. Sharma, Sub-Judge, 1st Class. Hamirpur

C. S. No. 166 of 1978

गोसाकं बनाम बंगी

वनाम.—(4) सम्भू, (5) मस्त राम ss/o मुतंस ही, (6) श्रीमती जगत। बेवा महन्त, (7) सवर्ण, (8) नम्द ss/o महत्त, वासी गुभर, तथा अंगल राज गिरी,

तहसील व जिला हमीरपुर. (10) महा राम अ चौभरी वासी यदा क्षां दासली मालमपुर, तहुं व पालमपुर ।

उपरोक्त मुकदमा बाला में उपरांक्त मुदैनम के नाम कई बा समन इस भदालन से बराए पैरवी मुकदमा जारी हुए और मृदैन ताहास समन की नाम स करने से मुरेज भरते रहे हैं। पर् उपरोक्त मुदेनम के नाम बार्डर 5 Rule 20, C.P.C. के तहन इश्तहार जारी करके लिखा जाता है कि मृदेलम को स्चिन किया जन्म

कि वह निधि 12-9-79 को असासतन या वकानतम हाजर और कर पैरवी मुक्त्या करें बमुरम गैर हाजरी कार्रवाई यक तरका अधन में लाई कावेगी।

श्राज (दर्ताक 17-8-79 को मेरे दश्तकत व मोहर घदायत से गरी हथा ।

मोहर ।

बार० मी० शर्शी, मन-जज, प्रथम मेणी।

इस्तहार जेर मार्डर 5, रूप 20, जास्ता दिवाली

बप्रदातन भी रचूबीर मिह चन्देल, एमीस्टैस्ट कुलैक्ट्र द्वितीय श्रेणी, नहसील व जित्रा शिमला

पुकद्वा वंध 64/77 दक्स्ती इन्द्राज बद्जा

भी असत राम पुत्र गंगा राम, निवासी माम भरतोट, परगना वमेड, तहसील व जिला निगला ' प्रार्थी ।

भी बुधराम पुत्र भी हरीहरण, निवासी बाम घरलोट, परगना वमेंड नहसीस व जिला शिमका प्रनिवादी ।

दरहराहर जेर धारा 37 भू-राज व प्रधिनियम, हिमाचस प्रदेश ।

मुक्ट्मा मुन्दरजा उनवान बाला े रे तिनादी की तामील के लिए माधारण नोटिन बारी किये गए कि वे हुजर अराजत आ कर पैरकी व जवाब देही मुक्ट्मा करें, परन्तु अिवादी की तामील अध्यानी से शोनी मुक्किन है, दमिलए उनन प्रतिवादी वजरिया इस्तहार राज्या हिलावल प्रदेश मास्त्राहिक द्वारा मूचित दिस जाता है कि मिति 12-9-1979 को मण्डमा तहने ल विमक्ता (सूद जंज बरे) होजर था कर परवी व जवाब देही मुक्दमा करें। बसूस्त दजर अधीवाही एक तरका प्रमक्त में लाई जावेगी।

आज दिनांक 16-8-79 को बरोज बीरवार हमारे हस्ताक्षर व मोहर चवानन के जारी हक्षा ।

मोहर ।

रभूबीर सिंह चन्देल, एसीम्डेट क्रवैनहर, द्वितीय खेणी, जिसला।

In the court of Shri O. P. Sharma, Scalor Sub-Judge, Mandi, H. P.

CASE CIVIL MISC. APPLICATION No. 47/79

Shrimati Veena Rani widow of Shri Gyan Chand, resident of Mauja Kandha, Tehsil Karsog, District Mandi, H. P. Applicant.

Versus

General Public.

Respondent.

Application u/s 8 of Hindu Minority and Guardianship Act, 1956 for the grant of permission to transfer by sale the lands owned and possessed by Shri Ravinder Kumar minor sons of Shri Gyan Chand (deceased) and the applicant.

To

The General Public.

Whereas in the above noted application the applicant has moved an application for the grant of permission to sell the land of minor share in resident of Kandha, Tehsil Karsog, District Mandi, H. P.

The notice is hereby given to the General Public that if any kinsman or the near relative of the applicant has got any objection in grant of permission may, file the same in this court on or before 4-9-1979 afterwards no objection will be entertained.

Given under my hand and the seal of the court this 24th day of August, 1979.

Seal.

O. P. SHARMA, Senior Sub-Judge.